

## Governor Henry J. Allen, correspondence files, box 19

### Section 24, Pages 691 - 720

These folders contain correspondence subject files with Governor Allen. Some subjects included are land for soldiers, rifle practice, requests for assistance, the 35th Division, Fort Dodge Soldier's Home, the Tuberculosis Sanatorium, unemployment, venereal disease, and vocational education.

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KANSAS  
HISTORICAL  
SOCIETY



Governor Henry J. Allen, correspondence files, box 19

First Presbyterian Church  
J. R. BROWNE, MINISTER

3

BRECKENRIDGE, Mo., 192

income and up keep  
Am enclosing the tax notice  
so you can see for yourself.  
There should be a state  
royalty tax on oil in Kans.  
as in Okla. Oil is immense  
wealth and the citizens of the  
state should share in it. I hope  
this state royalty <sup>will</sup> be enacted  
in law.

This property I suppose is  
worth about \$2,000 at the  
present time, but is old and  
cannot be sold except the lots.  
The property is described as follows:  
Lots 1-2-3 Block (1) Marns  
Marns addition to Baxter Springs  
Kans Lots 12-13-14 Block (1)  
Marns add. to Baxter Springs, Kans.  
I hope this matter will  
have the immediate attention  
over

Governor Henry J. Allen, correspondence files, box 19

of the state board of equalization  
don't tax poor people out  
of their homes

~~I discontinue~~ Discontinue  
a lot of officers and ~~offices~~  
office holders in Kans.

Any other man except a  
labor union leader would  
be kept in jail for disturbing  
the peace

Howat keeps up industrial  
disturbance in Kans.

Thanking you

I am cordially,

J.R. Browne

P.S. These miners pay no taxes  
are destructive. We have to educate  
their children. In same way  
they should be held responsible  
for their share of this burden. In-  
stead of paying it over to labor unions  
help pay taxes to educate their children  
and to police them J.R.B.  
Return tax notice.



## Governor Henry J. Allen, correspondence files, box 19

Mr. Howe, of the Tax Commission, has recently returned from a weeks session of the Model Tax Committee of the National Tax Association. Mr. Howe is a member of the Committee. The other members are:

Dr. Charles J. Bullock, of Harvard University, Dean of the Faculty of Economics of that institution. Dr. Bullock is Chairman of the Committee.

A. C. Rearick, lawyer, of New York City.

State Senator Ogden L. Mills, of New York; elected in November to represent in Congress one of the New York City districts.

W. L. Tarbet, Tax Commissioner of the Illinois Central Railway system.

Samuel Lord, member of the Tax Commission of Minnesota.

C. P. Link, of the Colorado Tax Commission.

William Bailey, member of the State Board of Equalization of Utah.

In attendance at the meeting of the committee also were the President of the National Tax Association, Ex-Lieutenant Governor Zenas W. Bliss, of Rhode Island, and A. E. Holcomb, Secretary and Treasurer of the Association.

Also present were Henry H. Bond, a Boston lawyer, and George E. Holmes, a New York lawyer, both of whom have had large experience in Federal and State tax matters.

The meeting of the Committee was held for the purpose of devising a model state income tax law, and a model state business tax law, to be recommended for adoption in the states contemplating such laws in order that there may be, in so far as is possible, state comity in taxation and to avoid double taxation now so greatly prevalent, because of conflicting state tax laws.

The model laws so agreed upon are designed to fit into the model tax system devised by the same committee and reported to and adopted by the National Tax Association at its meeting in Chicago in 1919. The system thus devised has received a great deal of attention thruout the country and already has impressed itself upon the laws of several of the states.

The business tax law devised is proposed for those states whose antecedents and fiscal policies will likely perpetuate a source of revenue of the kind. This applies peculiarly to the southern states, a feature of whose fiscal systems is the deriving of considerable state revenue from license or occupation taxes upon business. The law is suggested for use where such a law is desired.



## Governor Henry J. Allen, correspondence files, box 19

**STATEMENT OF TAXES**

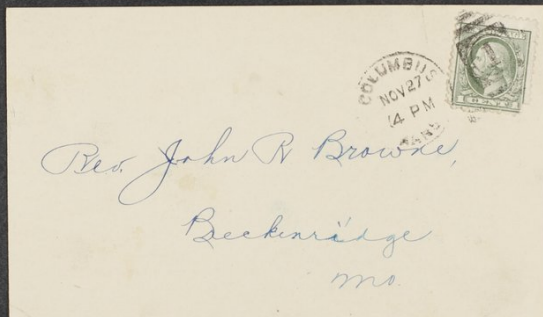
Office of  
COUNTY TREASURER      Columbus, Kansas, 11 - 27 - 20

Personal Property	\$	4.24
Real Estate	\$	123.71
	\$	163.95
	\$	
	\$	
	\$	
	\$	

Taxes payable November 1. Checks received for taxes but if not paid when presented, tax will be restored to roll without notice. Bring or send this card with remittance.

A. C. HOYT, Treasurer.

## Governor Henry J. Allen, correspondence files, box 19





## Governor Henry J. Allen, correspondence files, box 19

0 10-2-  
January 1, 1921.

Rev. J. R. Browne,  
Breckenridge, Mo.

My dear Mr. Browne:

I presume your former letter was referred to the Tax Commission for attention, just as this letter will be.

The Tax Commission of the state, under the authority given it by the legislature, does not fix the rate of taxation on local property. It reviews the valuations placed upon the property by the local assessors.

An astonishing lack of comprehension exists, even among intelligent men, as to our system of taxation. You apparently are under the opinion that the state government is responsible for taxes. The situations in Kansas and Missouri are not materially different in this respect. The legislature appropriates the amount of money necessary to pay the expenses of the state government, including the cost of the state educational institutions, state penal institutions, charitable institutions and such other organizations as come under the jurisdiction of the state.

In our state, this cost is about nine cents out of every dollar paid on taxes. For instance, ninety per cent of the taxes of which you complain at Baxter Springs are expended for the township and county government and the expense of maintaining the public school system, so that the subject of taxes always begins in the economies of the home unit of government, and the state can affect it only a little.

The system in Kansas is not materially different from that in any state in the union. In some states the tax commissions have larger powers than ours possess, but in every state the amount of taxation depends upon the expenses of the local units of government, which expend nine-tenths of all the tax money.

On the subject of an oil tax, we sought in the last general election to secure an amendment to the state constitution so that this sort of a tax might be added to the Kansas



## Governor Henry J. Allen, correspondence files, box 19

J.R.B. - 2 - 1/1/21.

system. Oklahoma gets four and one half million dollars a year out of the tax upon her oil. Kansas is not allowed to tax oil production, because the legislature has not had freedom, under our constitution, to deal in a mineral or oil tax. There have been two efforts to change the constitution. Both have failed, through the general lack of understanding which exists on the subject of taxation.

I am sending your letter to the Tax Commission, asking that an investigation be made as to whether any injustice has been done you in the present assessment upon your property.

With best wishes, I remain

Yours sincerely,

Governor.



## Governor Henry J. Allen, correspondence files, box 19

10  
January 1, 1921.

Mr. Samuel T. Howe,  
State Tax Commission,  
Building.

Dear Mr. Howe:

Will you kindly read the inclosed letter from Mr. Browne? I think it would be a good plan to investigate the question as to his valuation and see if Browne has been subjected to an injustice in the matter of valuation.

He doesn't seem to have much of a comprehension of the manner in which taxes are raised in Kansas, but apparently the Baxter Springs people have caused him to believe that the Tax Commission is altogether to blame. It wouldn't hurt this man to have a better understanding of the workings of our tax system. While he is a minister and presupposed to be intelligent, he seems to have rather a hazy idea about a lot of things.

I'd be glad if you would write him, when an investigation has been made, telling him what he ought to know.

Yours sincerely,



## Governor Henry J. Allen, correspondence files, box 19

January  
5  
1921

Mr. H. V. Needham,  
Tonganoxie, Kansas.

My dear Mr. Needham:

I have your very interesting letter of the 3rd inst. and am sending it first to the Tax Commission which will give me the facts upon those things for which you blame them, and next, to the Industrial Court that it may have your reflections upon that for which it has been responsible. I am not sufficiently familiar with all the statements you make to be able to give you intelligent answers except to the following:

"Missouri has all debts paid and five or six millions to the good on a per capita expense of \$2.70. Our State Auditor says our per capita is over \$34 and the hounds crying for more."

In justice to our state I feel that you should have correct information upon this subject. Like Missouri, Kansas is also entirely out of debt and has a balance in the State School Fund of something like \$11,000,000. Our per capita cost of state government is not \$34. I presume when Mr. Knapp, State Auditor, made that statement he was counting the cost of the township, the town, the county government and the cost of local expenditures for the public schools.

Of all the above named expenses the state has nothing whatever to do. The Legislature does not make the appropriations and has nothing to do with the levy necessary for creating those running expenses.

The state government during the last biennium has expended just exactly \$8,171,642.53 per year. There are in Kansas 2,800,000 people so that the per capita cost of our state government is only \$4.53, being even lower than the per capita cost of Missouri's government.



## Governor Henry J. Allen, correspondence files, box 19

#2

In view of this fact your statement is a very severe injustice to the State of Kansas when compared to the state of Missouri.

I sympathize heartily with all you have said and I share in the general discomfort that comes from high taxation only I don't want intelligent citizens like yourself to place all the blame of high taxation upon the state because the state expends out of your tax dollar less than 18 cents; the other 90 cents goes to expenses which are created in your township, county and your school district and over which the local communities alone have control.

When the State Tax Commissioner has read your letter and offered some comments upon the same I will be glad to send them to you and also comments of the Industrial Court.

Deeply appreciating the trouble you have taken to write me this very interesting letter, I am

Yours sincerely,

Governor.

## Governor Henry J. Allen, correspondence files, box 19

(1272 College Ave.)

Topeka, Feb. 9, 1924

Governor Henry J. Allen,

Dear Sir:— In my letter of January 14 I stated I had desired to charge a note for \$35,000 against two nephews in Gray County, Kansas into value for real estate and enter into a contract of a lease and a conditional sale and be paid an annual rental to avoid double taxation. Mr. A. B. Rivers a lawyer of Dodge City drew up an agreement of a contract of a lease and conditional sale, charging \$5.00, then perfidiously or treacherously advised one of the nephews not to sign it. Had that agreement of the contract of the lease and conditional sale been executed the note would have been destroyed. The assessor insisted upon assessing the note for \$2400.— it had been reduced to that amount for the year 1919 and it was taxed for \$638.66 which I paid but which I claim should be refunded to me. My situation is quite unusual. Think the false and treacherous advice of the lawyer should not accrue to the benefit of the state and to my injury. It is possible some justice might be enacted or some special legislation enacted to particularly consider my situation.

Respectfully,

Arthur S. Fry.

P.S. Senator Charles Curtis to whom I stated my situation says:—"I should judge from your letter you should present a claim for refund of your taxes." Too I am a civil war veteran, of Grand 1861-65, and past seventy eight years of age—an age worthy of consideration.



## Governor Henry J. Allen, correspondence files, box 19



STATE OF IDAHO  
OFFICE OF THE GOVERNOR  
Boise  
March 31, 1921.

Hon. Henry J. Allen,  
Governor of Kansas,  
Topeka, Kansas.

Dear Sir:

The Idaho Legislature, just adjourned, has made it a part of the duties of the Bureau of Budget & Taxation to investigate the tax laws of other states and to formulate and recommend to the Governor such legislation as they may deem expedient to prevent evasion of assessment and taxing laws and so secure just and equal taxation and improvement in the system of assessment and taxation of this state.

If you have a TaxCommission we would appreciate a copy of their report or the proceeding of the State Board of Equalization.

If there has been any recent legislation affecting revenue, we would greatly appreciate a copy if you have it in pamphlet form.

Yours truly,

John D. Robertson,  
Tax Agent,  
BUREAU OF BUDGET & TAXATION

*John D. Robertson*  
*J. D. R.*

R/D

## Governor Henry J. Allen, correspondence files, box 19

May 12, 1921.

Hon. Judson C. Dickerman,  
700 Chambulayne Ave.,  
Richmond, Va.

My dear Mr. Dickerman:

Thank you for sending me a copy of your letter to the editor of the Outlook. I have read it with keen interest and realize the constructive wisdom in your suggestion as to taxation.

We have been trying, both through legislation and an effort at the adoption of a constitutional amendment to exempt mortgages from taxation and also to provide a basis for proper classification, but the people have failed to adopt the constitutional amendment necessary to enable us to adjust our taxation program. The sentiment for it is growing very rapidly.

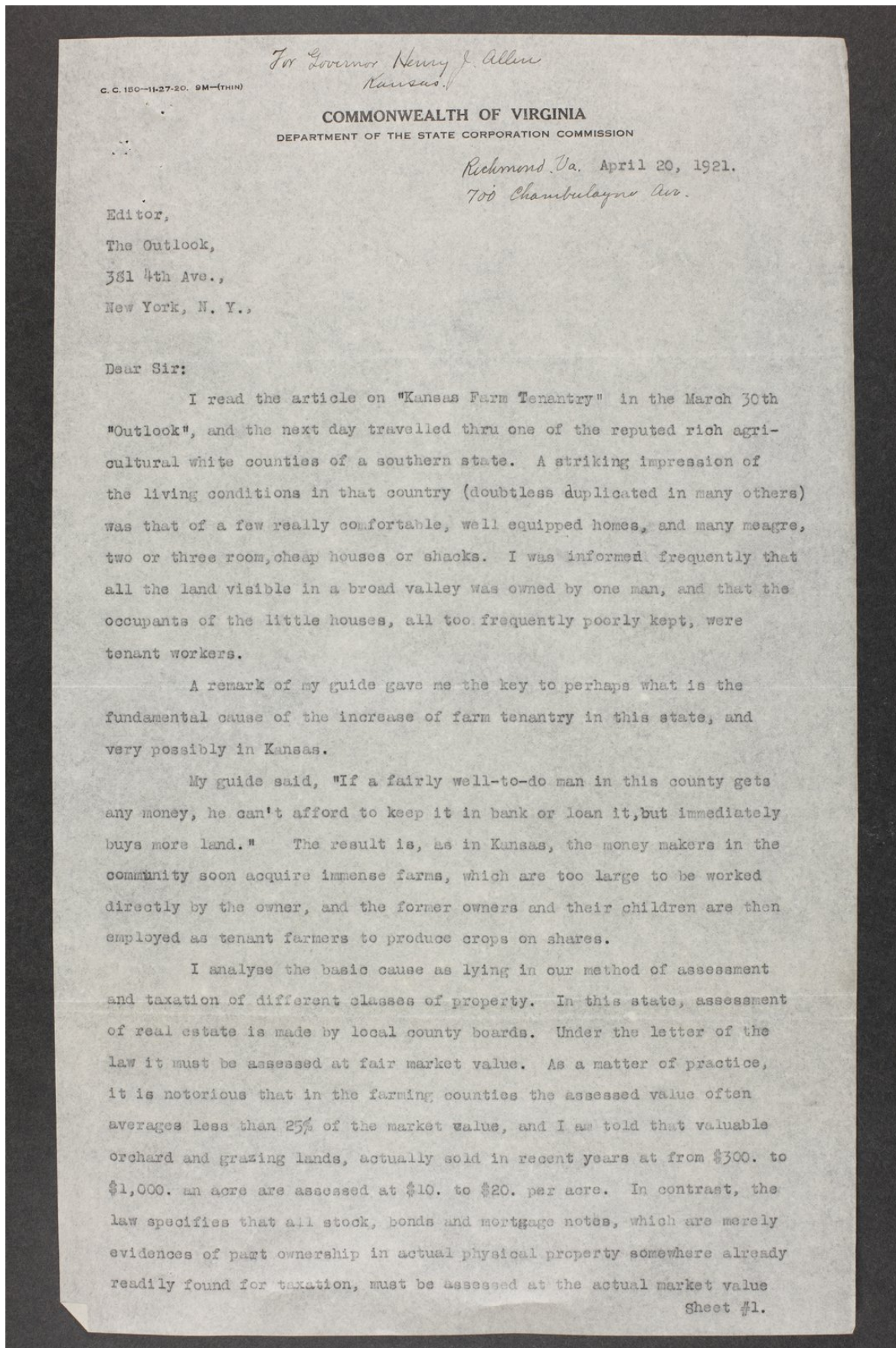
In the meantime, we have a constitutional amendment which will make possible the extension of the aid of the state to worthy men who wish to own farms. This was set forth briefly in Mr. Harger's article in the Outlook of some weeks ago. I hope in time that we will add to it the features of exempting mortgages from taxation and also of providing a loan fund. To my mind the issue of the rapidly growing land tenantry problem is a very menacing one, not only in Kansas, but in all the middle west, where the rich agricultural districts have tempted the land speculator.

I appreciate very much your interest in the subject and the trouble you have taken to write me.

Yours sincerely,



## Governor Henry J. Allen, correspondence files, box 19





## Governor Henry J. Allen, correspondence files, box 19

C. C. 130-11-27-20. 9M-(THIN)

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF THE STATE CORPORATION COMMISSION

April 20, 1921.

of the date of assessment, which values, in the case of listed securities are obtained from stock market reports. Money on deposit is also assessed at full value. A distinction is made in the tax rate applicable to the several classes of property. Money is taxed 0.2%, stocks and bonds for state purposes 0.3%, plus another 0.3% for local purposes, if the local tax authority so desires, while the real estate tax sometimes totals around 2½%, but averages less than 1.5% on the assessed value.

It is evident that 1.5% tax on a 20% assessment on \$1,000. invested in land gives a smaller tax bill than 0.3% on the full value of \$1,000. loaned to some young man endeavoring to establish his own farm and home, or \$1,000 invested in the stock of a corporation whose business may mean the utilization of the waste products or otherwise unused natural resources of the investors own county or state.

The remedy consists, first, in getting rid of the idea that stocks and bonds are themselves property, and the further idea, more or less prevalent, that lending money or credit thru formal evidences thereof, is not an altogether honorable business. Then naturally follows a revision of our tax laws removing restrictions on the flow of money or credit, leaving it to flow where it is most needed, according to unhampered supply and demand.

Second, adopt the principle of the graduated income tax, applying it to land taxation, so that an owner of an increasing number of acres sees his tax bill rising far faster in proportion than his acquisition of land. The main problem in this remedy is to establish the maximum amount of land or land value which an owner may possess, which will be subject to only the basic tax.

If it is that legal obstacles prevent the proceeding of progressively increasing the tax rate on large holdings, then apply the practice of establishing a maximum rate with rebates or exemptions for certain amounts. The principle of exemption of property from taxation for special reasons seems well established.

Sheet #2.



## Governor Henry J. Allen, correspondence files, box 19

C. C. 150-11-27-20. 9M-(THIN)

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF THE STATE CORPORATION COMMISSION

April 20, 1921.

The ultimate authority, a constitutional amendment, is always possible, when the people are brought to see that a proposed method will be fair to individuals and helpful to the state.

After all, revenue from taxation has, as its only real source, that which has been produced by the labor of man applied to the resources of nature. For that reason, taxation of incomes, actual or potential, is the only really logical basis. Property taxes are predicated on the idea that the property is a means of producing material of value or income. A graduated property tax is then just as fair as a graduated income tax, as it presupposes the increasing ability of the possessor of large income to contribute to the support of the state, which, by its maintenance of law and order, makes possible the maximum production of income.

Proposals based on the State establishing a loan fund to be let out at a low rate of interest, are merely makeshifts doomed to failure in the long run, for they necessarily operate in a circle. The fund can only be supported by taxation making up any deficits which means raising by that much the burden on both the borrower and the rest of the thrifty population, and interferes with the normal flow of credit. The State, in a community where present day rights of private property are recognized cannot possibly depress the average rate of interest by fiat, and continue to get the results which follow enterprising ventures in hope of large returns, which large returns on successful ventures are compensation for the losses in unsuccessful ones.

It looks as if this proposed change in our taxing system on real estate would help both the farm and city dweller, for it would be a real deterrent on land speculation without real utilization, both in farm land and city lots. It would compel the distribution of excessive holdings to those more likely to make personal use of them, would cause the owner of credit (or money) to prefer to loan to reliable would-be farm, factory or home owners, and definitely tend to bring about that much desired social state of the largest possible number of citizens being titular owners of the means of gaining a livelihood or of their homes.

Yours very truly,

*Judson C. Dickinson*  
Engineer.

JCD:L



## Governor Henry J. Allen, correspondence files, box 19

*Re: Salt Lake conference*

STATE OF KANSAS  
OFFICE OF THE TAX COMMISSION

COMMISSIONERS  
SAM'L T. HOWE      JASPER T. KINCAID  
W. MCD. ROWAN  
CLARENCE SMITH, SECRETARY  
TOPEKA

June 24, 1921.

Dear Governor Allen:

The copy of your letter to Governor Brown of New Hampshire is herewith returned with his letter and the circular letter put forth by Mr. Holcomb, Secretary of the National Tax Association, all having reference to the forthcoming National Tax Conference to be held in New Hampshire in September.

At the conference held in Salt Lake last year, forty-one states were represented by delegates appointed by the Governor of the states respectively; also was represented the District of Columbia, Porto Rico, Hawaii, and the province of Ontario, Canada. In addition, there were present, the leading political economists of the country as representatives of the foremost universities.

The delegates representing the states were selected by the governors from those engaged in administering the tax laws.

These conferences are greatly beneficial to administrative officers, thru interchange of ideas with respect to the difficulties of administration, etc. Always, in the past, the governors of Kansas have appointed the members of the Tax Commission as delegates to the confer-



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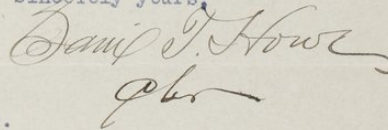
-2-

ence, but no reason appears why other persons should not be appointed as delegates, should you reach that conclusion.

It is difficult, however, to secure the attendance as delegates of persons who are not engaged in the administration of the tax laws. Experience has shown during the past fourteen years that as a rule, few persons other than delegates above suggested have appeared except such as were prevailed upon to prepare and present papers on different phases of taxation.

Should you name the members of the Tax Commission, you will remember that on the 30th inst., Mr. Kincaid retires and on the first of July, Mr. C. D. Foster succeeds him.

Sincerely yours,



Hon. Henry J. Allen, Governor.

## Governor Henry J. Allen, correspondence files, box 19



ALBERT O. BROWN  
GOVERNOR

STATE OF NEW HAMPSHIRE  
EXECUTIVE CHAMBER  
CONCORD

June 15, 1921.

Governor Henry J. Allen,  
Topeka, Kansas.

My dear Governor:

Upon the invitation of myself as chief executive, the state of New Hampshire has been selected as the place for holding the Fourteenth Annual Conference on federal, state and local taxation. This conference is to be held at Bretton Woods, September 12 - 16, under the auspices of the National Tax Association, an association composed of taxing officials, economists, students, investigators, attorneys and public spirited citizens in all parts of the United States and its possessions, the Canadian Provinces and abroad.

On behalf of this state, I take pleasure in extending to you a personal invitation to attend this conference and participate in its deliberations.

I also respectfully request that you appoint suitable delegates to represent your state at the conference. The number of delegates is unlimited, and it is greatly to be desired that there be a large and representative gathering. The particular pressure of taxation at this time makes it of the utmost importance that careful attention be given to this subject. It is suggested that delegates be selected as far as possible from among public officials whose duties require them to deal directly with the administration of tax laws or who have a responsibility for legislative proposals and persons who, through study or occupation, are familiar with and actively interested in taxation and tax reform. This is important because under the constitution of the National Tax Association, only duly appointed and accredited delegates may vote upon resolutions although the conference is open to all for discussion and debate.

The past conferences have demonstrated their value, and each has been widely attended by delegates and by other representative business men and economists from a large number of the states of the United States and from the Canadian Provinces.

It will give me much pleasure to welcome the delegates whom you appoint to represent your state, and I shall be particularly honored if you will give me the opportunity to greet and welcome you in person on this interesting occasion.



## Governor Henry J. Allen, correspondence files, box 19

-2-

It is requested that the names of the delegates appointed be furnished me in order that they may be supplied with the requisite information as to hotel accommodations, transportation and program details.

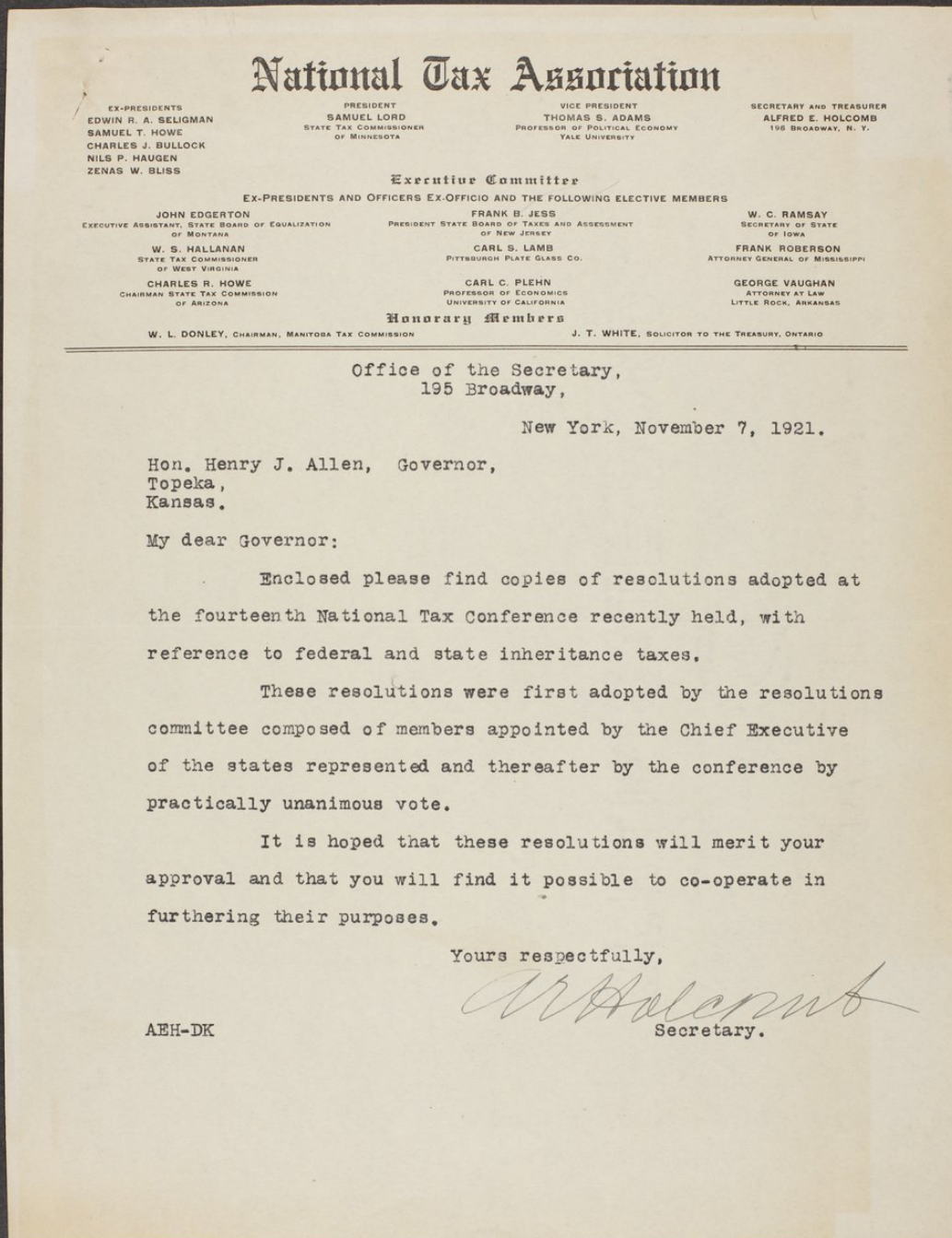
Respectfully yours,

*Albert J. Brown*

Governor.

AS.

## Governor Henry J. Allen, correspondence files, box 19





## Governor Henry J. Allen, correspondence files, box 19

Resolution adopted at the Fourteenth Annual Tax Conference held at Bretten Woods, N. H., under the auspices of the National Tax Association and adopted September 16th, 1921, representatives from thirty-eight states being present:

"WHEREAS, this conference, although opposed to the levy of state inheritance taxes upon property passing at death under the laws of a state other than that in which the decedent was domiciled at time of death, recognizes the fact that such taxes are now imposed and are likely to continue in force for some time to come;

AND WHEREAS, the administration of such laws as now framed is ordinarily difficult and complex and imposes undue expense upon the estates affected thereby, and frequently causes long delay in their administration,

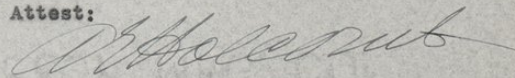
RESOLVED, that it is the sense of this conference that it is highly important that the administration of such laws should be simplified;

The conference recommends to tax officials and the legislatures of the several states a careful consideration of the flat rate tax recently adopted in New Hampshire as presenting a practical and feasible plan whereby simplicity in administration may be brought about without loss of revenue:

RESOLVED FURTHER, that a copy of the foregoing preamble and resolution with a copy of the New Hampshire law or a description thereof be sent to the Governors and inheritance tax officials of the several states."

A true copy.

Attest:



Secretary.



## Governor Henry J. Allen, correspondence files, box 19

Resolutions adopted at the Fourteenth Annual Tax Conference held at Bretton Woods, N. H., under the auspices of the National Tax Association and adopted September 16, 1921, representatives from thirty-eight states being present:

"WHEREAS, at the first conference of the National Tax Association, held in 1907, it was resolved that it was the sense of that conference that inheritance taxes should be reserved wholly for the use of the several states, which resolution has been reaffirmed at subsequent conferences,

AND WHEREAS, inheritance taxes have not heretofore been imposed by the federal government, except as emergency measures in times of war,

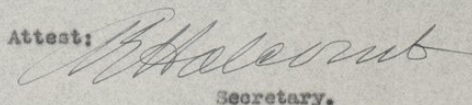
AND WHEREAS, The federal estate tax now in force imposes an unduly heavy burden of expense upon the estates of deceased persons, in addition to the tax itself, out of proportion to the revenue received by the government, seriously interferes with the administration of such estates and delays final settlements;

BE IT RESOLVED, That the estate tax should be recognized by Congress as a war measure only and should be repealed at the earliest possible moment."

"RESOLVED, That the secretary of the National Tax Association be requested to take appropriate action to bring to the attention of Congress the Resolution passed by this Conference favoring the repeal of the federal estate tax; that copies of that resolution be sent to the Governors of the several states, and that the members of the Conference and of the National Tax Association be requested to endeavor in all proper ways to further its object."

A true copy.

Attest:



Secretary.



## Governor Henry J. Allen, correspondence files, box 19

NOV 22-21.

Governor Allen.

Dear Sir.

Writing for a little  
information in the  
way of a Estate say  
for instance a Brother  
died and left a Estate  
of \$10000 all in liberty  
Bonds and did not  
have a Will, does the  
State of Kansas claim  
a Certain per cent of  
those Bonds or has  
the State of Kansas  
any Rights to claim  
interest on a Estate  
where there is only  
liberty Bonds to be

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divided among heirs  
connected to said  
Estate. please let me  
hear from you at a  
early date as I am  
a interested party in  
a Estate. where there  
is only liberty Bonds  
to be divided.  
yours Respectfully  
David E. Parks  
912-Charlotte St  
Kansas City Mo.



## Governor Henry J. Allen, correspondence files, box 19

February 2, 1922.

Rev. J. R. Browne,  
Mound City, Missouri.

Dear Mr. Browne:

Governor Allen directs me to acknowledge receipt of your letter of February 1st. You have written a most interesting letter. With some of the statements Governor Allen is in hearty accord.

We are in a period of readjustment following the inflation of the war, and in the main you have sounded a note of wisdom. The individual, as well as the local, state and national government, should all make an effort to get back to normalcy. Taxes, of course, are only one of the elements that feel the burden at this time. As Governor, you will readily understand that he is not authorized to take any hand in government except that of executing and directing laws. He has absolutely no power over local taxation. A school board can and does levy a tax independent of any other authority. In fact, the local school tax is generally determined by a mass meeting of the voters of the school district outside of towns of the first and second class. Bonds are always issued for local improvements by vote of the people and not by any other authority.

The Governor of the state has no authority of course to abolish or suspend any county office, or to have an effect on the salaries paid.

You present the view that the Governor can lower taxes. He can in a small degree, and to sight an instance of this it is <sup>on</sup> necessary to call to your mind the fact that the departments coming under the direct control of the Governor have figured ex-



## Governor Henry J. Allen, correspondence files, box 19

J. R. B. -2

penditures to the point that they will turn back to the State Treasurer \$1,000,000 at the close of the fiscal year ending June 30th next. This is only a drop in the bucket and will not affect taxes to any great extent, for as you know, nine-tenths of the total tax is levied by local authorities over which the Governor has no control. Taxes cannot be lowered materially until the people are ready to give up the things for which taxes go, until they quit erecting school buildings, paying good salaries to school teachers, quit building bridges, working roads, quit paving streets and cease adopting modern conveniences in civic life.

As to the Industrial Court, it has nothing to do with wages on railroads, since the railroads are under the direction of the Interstate Commerce Commission. For the same reason it has nothing to do with the railroad freight and passenger rates. In fact, it has nothing to do with wages in any industry or factory except those of food, fuel and clothing. Through the operation of the Industrial Court there has been no shortage of coal. The mines has been kept running to produce the public demand. Through the operation of the Court the packing plants maintained normal operation during the recent strike that was disastrous in other parts of the country. You have lost sight of the fact that the Industrial Court of Kansas is limited in its jurisdiction to Kansas and to the essential industries. Conditions which you complaint of and which you charge to the Industrial Court prevail in other states where the Industrial Court has ~~never~~ been made a law. The court has added \$24,000 a year to the state expense, which is an infinitesimal part of one mill on each \$1,000 of taxable property.

Yours very truly,

Secretary to the Governor.



Governor Henry J. Allen, correspondence files, box 19

FIRST PRESBYTERIAN CHURCH

J. R. BROWNE, MINISTER

MOUND CITY, MO. Feb. 1, 1922

Hon. Governor H. J. Allen,  
Topeka, Kans.

Dear Governor:

Am surprised that you seem to think  
taxes are cheap and cannot be  
reduced. Now if you will  
listen to me I will tell you  
how they can be reduced

1. Dispose of thousands of  
deputies and let the principals  
do their own work, or let someone  
have <sup>it</sup> who will do. Lawyers are  
the ruin of the people. They first  
get a county office, then go to the  
legislature, create new offices,  
provide for deputies, to give their  
friends jobs, and increase salaries
2. Decrease salaries of county, state  
and city officials. It's not a question  
of saving the county any more, but  
<sup>what</sup> can they get out of it.
3. Pass a law that there can be no



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city and public improvements  
told the property owners vote a  
majority for it

In 1914 when I was at Baxter Springs  
Kans. at a mass meeting to nominate  
a mayor Mr. Wright promised if  
he got the nomination no sewer would  
be built without a majority vote  
of the citizens. He was elected on  
this platform. In April 1917

Then he and two or three of the Coun-  
cilmen ignored the people, appeal-  
ed to the State health board to order  
in a sewer at Baxter Springs

In spite of the fact <sup>sewer</sup> Baxter Springs  
Never did have a sewer <sup>sewer</sup> or had a nor  
awed cut and rubbish removal.  
Baxter Springs had the best water  
and was one of the very healthiest  
towns in the state. The state health  
board ordered in sewer & watered  
to state board but to no good. In  
1918 while labor, material were high  
they started the sewer. I protested  
it would cost more than contract  
The contractor got thousands of  
dollars, threw up the contract.  
The engineer got away with  
thousands of dollars and left



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FIRST PRESBYTERIAN CHURCH  
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A new levy or assessment was made and the work at a big cost and a very sorry job was finished now the citizens of Baxter had no chance to protest themselves. Such laws were made by political lawyers for corrupt heretofore. Then they did some street paving. Then the people had no chance to vote on it. These matters should be given back to the people.

All public improvements except what is absolutely necessary, <sup>should cease,</sup> till there are idle men, cheap labor, and cheap building material. The taxes on my resident home in Baxter Springs Kans. this last year 1921 were \$259<sup>88</sup>. The rent from the property was \$140<sup>00</sup> and 42 for repair. The taxes