

Governor Edward Arn correspondence, subject files

Section 22, Pages 631 - 660

These folders contain correspondence subject files with Governor Arn. Some subjects included are drought, federal and state relations, flags, and flood.

Creator: Kansas. Governor (1951-1955 : Arn)

Date: January 1951-January 1955

Callnumber: Governor Edward Arn correspondence, Box 55

KSHS Identifier: DaRT ID: 309982

Item Identifier: 309982

www.kansasmemory.org/item/309982



KANSAS
HISTORICAL
SOCIETY

Governor Edward Arn correspondence, subject files

Page 4

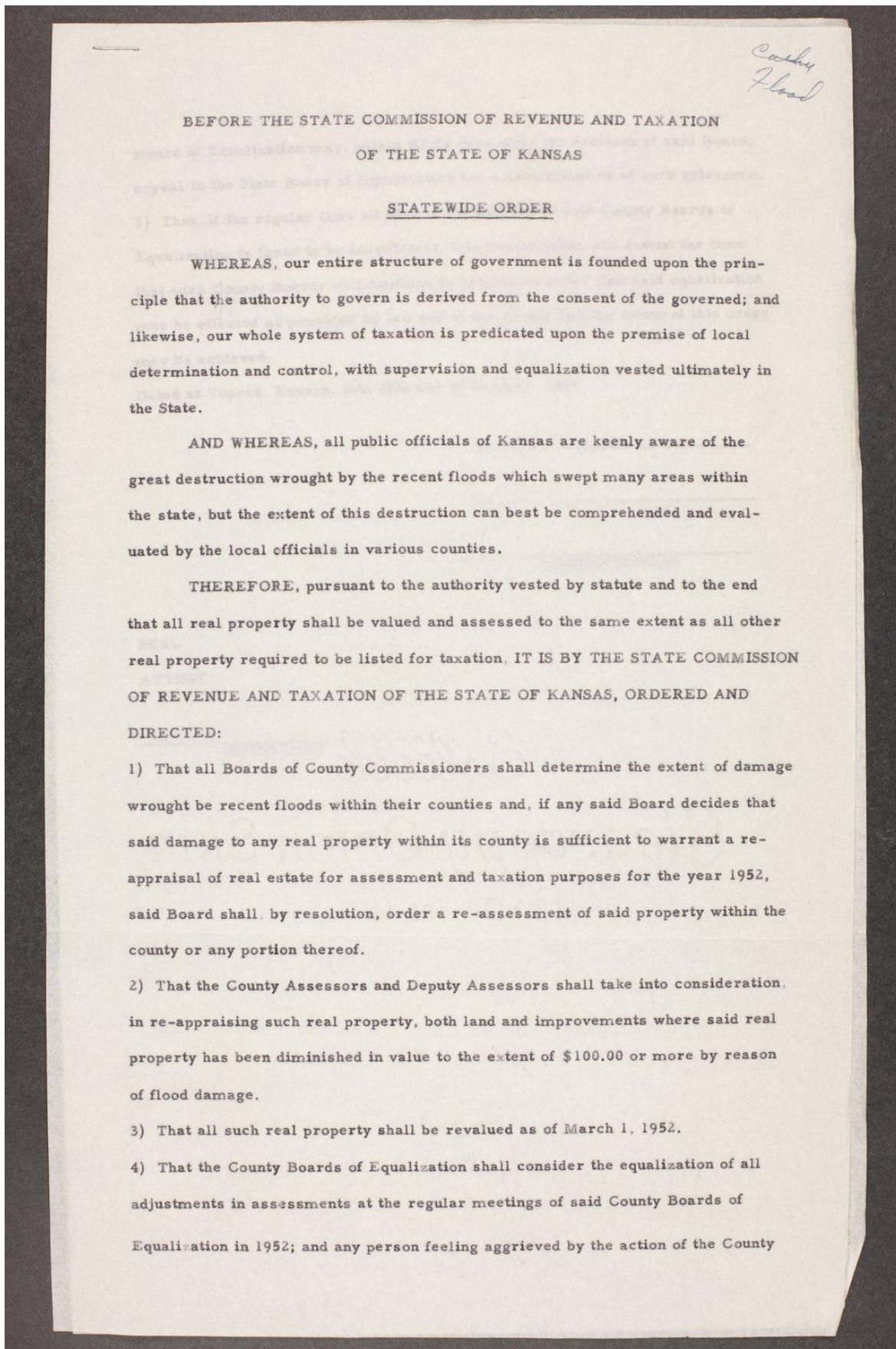
We have previously stated but should again emphasize that there is little that can be done under existing statute to implement resources available in county welfare funds for the next eighteen months. At the same time of the disaster, the financial plan had been made and adopted in the majority of Kansas counties. Two of the most seriously affected counties found it possible immediately after the disaster to enlarge their welfare fund budgets and to revise contemplated welfare fund tax levies to finance these increased budgets. The total increase in these two counties was approximately \$260,000.00. Many other of the affected counties did not have this opportunity and, indeed, six of the seriously affected counties had previously established the maximum tax levy permissible by law to meet previously known public assistance program demands. It should be noted that in such counties any inadequacy that develops in the county welfare fund becomes immediately the responsibility of the state welfare fund and will directly increase the demands from that fund. In the absence of specific legislative authority to issue public assistance fund bonds or flood relief bonds the county welfare departments of the state cannot increase their program contributions in the crucial period.

The 1951 legislature provided for the state's welfare fund for the 1951-1953 biennium what appeared to be an adequate but not extravagant financial base. Certainly the provision made cannot cover an additional public assistance demand of more than three and one-half million dollars or of any substantial portion of that amount. It should particularly be noted that there is no possibility of operating the state's welfare fund on a deficiency basis. This device has been used in times of emergency by certain state departments and institutions. In those instances, departments or institutions operated from general fund appropriations made available in their entirety at the beginning of the fiscal year. To meet these emergencies the department or institutions expended within the first eighteen months substantially all resource made available for a twenty-four month period with the expectation that the subsequent legislature would make deficiency funds available for operation in the last few months of the fiscal biennium. Such a course is not even theoretically possible for the State Department of Social Welfare. The resource allotted to the state's social welfare fund reaches that fund by monthly transfers from the collections of retail sales taxes. These monthly transfers are in a uniform amount and the resource for the funds operation in the closing months of the fiscal period will not only not be available for use but actually will not be collected prior to the months in which the use was intended.

It should be noted and emphasized that the state's welfare fund must be considered as having been made available for the needs of all Kansans eligible for public assistance. The fund is designed to match federal fund contributions which are only available to the state on a matching basis.

There are more than 70,000 Kansans entirely or partially dependent on public assistance payments for their basic living needs. The standards upon which these public assistance payments are based are not extravagant and may very well be inadequate at present prices. To reduce public assistance payments generally to permit the meeting of flood relief needs will almost certainly result in actual hardship and suffering.

Governor Edward Arn correspondence, subject files



BEFORE THE STATE COMMISSION OF REVENUE AND TAXATION

OF THE STATE OF KANSAS

STATEWIDE ORDER

WHEREAS, our entire structure of government is founded upon the principle that the authority to govern is derived from the consent of the governed; and likewise, our whole system of taxation is predicated upon the premise of local determination and control, with supervision and equalization vested ultimately in the State.

AND WHEREAS, all public officials of Kansas are keenly aware of the great destruction wrought by the recent floods which swept many areas within the state, but the extent of this destruction can best be comprehended and evaluated by the local officials in various counties.

THEREFORE, pursuant to the authority vested by statute and to the end that all real property shall be valued and assessed to the same extent as all other real property required to be listed for taxation, IT IS BY THE STATE COMMISSION OF REVENUE AND TAXATION OF THE STATE OF KANSAS, ORDERED AND DIRECTED:

- 1) That all Boards of County Commissioners shall determine the extent of damage wrought by recent floods within their counties and, if any said Board decides that said damage to any real property within its county is sufficient to warrant a re-appraisal of real estate for assessment and taxation purposes for the year 1952, said Board shall, by resolution, order a re-assessment of said property within the county or any portion thereof.
- 2) That the County Assessors and Deputy Assessors shall take into consideration, in re-appraising such real property, both land and improvements where said real property has been diminished in value to the extent of \$100.00 or more by reason of flood damage.
- 3) That all such real property shall be revalued as of March 1, 1952.
- 4) That the County Boards of Equalization shall consider the equalization of all adjustments in assessments at the regular meetings of said County Boards of Equalization in 1952; and any person feeling aggrieved by the action of the County

Governor Edward Arn correspondence, subject files

Board of Equalization may, within thirty days after the decision of said Board, appeal to the State Board of Equalization for a determination of such grievance.

5) That, if the regular time allotted to the hearing of said County Boards of Equalization is found to be insufficient, this Commission will extend the time that such County Boards will continue in session in order that said equalization may be effected as provided by law and to the extent that the intent of this order may be achieved.

Dated at Topeka, Kansas, this 25th day of October, 1951.

COMMISSIONERS

SEAL

ATTEST:

SECRETARY

Governor Edward Arn correspondence, subject files

KANSAS REPORT

Section I. Flood Area Report

A. Farm and acreage information:

1. Number of farms ~~in this county~~ 137,521 No.
2. Number of farms directly damaged by flood 20,248 No.
3. What was the approximate acreage damaged by flood?
 - a. Cropland 2,268,415 Acres Non-cropland land 618,940 Acres Total 2,886,275 Acres
 - b. Of the above total how many acres were physically damaged by flood water (cutting, excessive silt or sand deposits, debris, etc.) 565,819 Acres

B. How many buildings, fences, machines, and equipment were destroyed or badly damaged?

1. Farm buildings destroyed or badly damaged.

	Destroyed (number)	Badly damaged (number)	Estimated damage in dollars
a. Dwellings	<u>244</u>	<u>3,724</u>	<u>\$ 5,841,050</u>
b. Barns	<u>455</u>	<u>3,564</u>	<u>2,308,200</u>
c. Grain storage bldgs. & bins	<u>964</u>	<u>2,888</u>	<u>1,207,700</u>
d. Other buildings	<u>3,332</u>	<u>5,715</u>	<u>2,287,675</u>

2. Farm machinery.

a. Tractors.	<u>84</u>	<u>1,564</u>	<u>627,600</u>
b. Cars and trucks	<u>176</u>	<u>1,609</u>	<u>786,600</u>
c. Combines, hay balers, and corn pickers.	<u>178</u>	<u>2,409</u>	<u>1,002,970</u>

3. Major electrical equipment on farms.

a. Farm (Including feed grinders, milking machines, large motors, milk coolers, etc.)	<u>429</u>	<u>2,260</u>	<u>170,744</u>
b. Home (Including refrigerators, stoves, deep freezers, etc.)	<u>827</u>	<u>3,645</u>	<u>652,765</u>

4. Fences (report in miles). . .	<u>10,014</u>	<u>11,995</u>	<u>3,494,965</u>
----------------------------------	---------------	---------------	------------------

Total estimated damage (add B. 1-2-3-4) \$18,380,269

Governor Edward Arn correspondence, subject files

C. How many acres of crops were originally planted, completely lost, or damaged in flooded areas?

	<u>Acres planted</u>	<u>Acres completely lost</u>		<u>Acres damaged but will probably be harvested</u>	<u>Estimated loss in dollars</u>
		<u>Prior to June 1</u>	<u>After June 1</u>		
Wheat	<u>1,007,426</u>	<u>74,716</u>	<u>515,810</u>	<u>308,556</u>	<u>19,705,574</u>
Oats	<u>157,275</u>	<u>13,578</u>	<u>77,586</u>	<u>30,310</u>	<u>2,167,319</u>
Corn	<u>537,046</u>	<u>8,566</u>	<u>328,622</u>	<u>154,038</u>	<u>16,343,166</u>
Soybeans	<u>84,107</u>	<u>140</u>	<u>59,048</u>	<u>17,325</u>	<u>2,681,641</u>
Sorghum	<u>165,322</u>	<u>3,282</u>	<u>84,237</u>	<u>36,559</u>	<u>3,789,810</u>
Alfalfa	<u>XXXXX</u>	<u>10,995</u>	<u>113,354</u>	<u>55,569</u>	<u>6,391,326</u>
All other crops	<u>173,057</u>	<u>3,174</u>	<u>92,915</u>	<u>28,527</u>	<u>3,375,250</u>
Total value of all crops lost					<u>\$54,454,086</u>

D. How many livestock and poultry were lost in flooded areas?

	<u>Number</u>	<u>Estimated loss in dollars</u>
Cattle	<u>1,499</u>	<u>311,250</u>
Sheep	<u>1,033</u>	<u>28,750</u>
Hogs	<u>7,962</u>	<u>228,613</u>
Poultry	<u>256,000</u>	<u>261,180</u>
Total value of all livestock lost		<u>\$ 829,793</u>

E. How much stored grain and roughage was lost in flooded areas?

	<u>Amount Lost</u>	<u>Estimated loss in dollars</u>
Wheat	<u>139,020 bu.</u>	<u>277,840</u>
Corn	<u>358,280 bu.</u>	<u>552,423</u>
Other grains	<u>155,407 bu.</u>	<u>246,807</u>
All hay	<u>102,481 tons</u>	<u>1,597,259</u>
Total value of all stored grain and roughage lost		<u>\$ 2,674,329</u>

F. Total of estimated loss on farms in flooded areas (add B,C,D, and E) \$76,338,477

Governor Edward Arn correspondence, subject files

Section II. Non-Flood Area Report.

A. Farm Information.

1. Number of farms not in flood area 115,541 No.
2. Number of such farms damaged by excessive rain, hail or wind 100,965 No.

B. How many acres of crops on these farms were originally planted, completely lost or damaged by rain, hail or wind?

	Acres Planted	Acres completely lost		Acres damaged but will probably be harvested	Estimated loss in dollars
		Prior to June 1	After June 1		
Wheat	<u>12,944,041</u>	<u>2,875,918</u>	<u>1,549,837</u>	<u>5,871,579</u>	<u>107,685,278</u>
Oats	<u>1,048,090</u>	<u>91,565</u>	<u>264,583</u>	<u>611,667</u>	<u>10,368,221</u>
Corn	<u>2,143,899</u>	<u>6,400</u>	<u>262,228</u>	<u>1,058,333</u>	<u>11,199,544</u>
Soybeans	<u>350,315</u>	<u>350</u>	<u>37,603</u>	<u>217,957</u>	<u>3,441,773</u>
Sorghum	<u>3,679,083</u>	<u>33,208</u>	<u>822,312</u>	<u>1,305,208</u>	<u>15,857,085</u>
Alfalfa	<u>XXXXX</u>	<u>22,600</u>	<u>104,410</u>	<u>382,964</u>	<u>7,314,620</u>
All other crops	<u>576,533</u>	<u>36,200</u>	<u>86,275</u>	<u>262,475</u>	<u>5,358,226</u>

Total value of all crops lost \$ 192,405,779

C. How much emergency assistance will be needed on farms not in the flood area?

1. Feed supplies not available locally that will be needed before Sept.1,1951.
 - a. Grains 208,500 bu.
 - b. Hay _____ tons
 - c. Protein concentrates 2,692 tons

2. How many farms will need disaster loans for crop production?

Number 5,008 Estimated amount \$ 3,692,200

3. Other needs: _____

4. Restoration of established conservation practices.

		Estimated cost of repairs
a. Terraces. Miles damaged	<u>6,335</u>	<u>332,940</u>
b. Stock water ponds . . Number damaged	<u>3,359</u>	<u>291,925</u>
c. Diversion terraces. . Number damaged	<u>856</u>	<u>37,775</u>
d. Terrace outlets . . . Acres damaged	<u>7,710</u>	<u>176,475</u>
e. Erosion control dams. Number damaged	<u>1,303</u>	<u>80,475</u>

Governor Edward Arn correspondence, subject files

D. How much emergency assistance will be needed in flooded areas?

1. Feed supplies not available locally but will be needed before Sept. 1, 1951.

a. Grains	<u>209,700</u>	bu.
b. Hay	<u>1,000</u>	tons
c. Protein concentrates	<u>3,975</u>	tons

2. About how many farmers will need disaster loans? 4,021 No.

Of this number how many loans will be for:

	Number	Estimated amount (dollars)
a. Crop production	<u>3,055</u>	<u>2,860,700</u>
b. Livestock and equipment	<u>1,381</u>	<u>1,907,000</u>
c. Buildings and fence repair	<u>1,511</u>	<u>2,937,500</u>
3. Other needs: _____		<u>545,400</u>

4. Restoration of established conservation practices:

		Estimated cost of repairs
a. Terraces -- Miles damaged	<u>251</u>	<u>14,968</u>
b. Stock water ponds -- Number damaged	<u>72</u>	<u>10,325</u>
c. Diversion terraces -- Number damaged	<u>279</u>	<u>21,315</u>
d. Terrace outlets -- Acres damaged	<u>634</u>	<u>44,695</u>
e. Erosion control dams -- Number damaged	<u>120</u>	<u>8,625</u>

Governor Edward Arn correspondence, subject files

KANSAS REPORT

Section I. Flood Area Report

A. Farm and acreage information:

1. Number of farms ~~in this county~~ 137,521 No.
2. Number of farms directly damaged by flood 20,248 No.
3. What was the approximate acreage damaged by flood? 2,886,275
 - a. Cropland 2,268,415 Acres Non-cropland land 618,940 Acres Total Acre
 - b. Of the above total how many acres were physically damaged by flood water (cutting, excessive silt or sand deposits, debris, etc.) 565,819 Acres

B. How many buildings, fences, machines, and equipment were destroyed or badly damaged?

1. Farm buildings destroyed or badly damaged.

	Destroyed (number)	Badly damaged (number)	Estimated damage in dollars
a. Dwellings	244	3,724	\$ 5,841,050
b. Barns	455	3,564	2,308,200
c. Grain storage bldgs. & bins	964	2,888	1,207,700
d. Other buildings	3,332	5,715	2,287,675

2. Farm machinery.

a. Tractors	84	1,564	627,600
b. Cars and trucks	176	1,609	786,600
c. Combines, hay balers, and corn pickers	178	2,409	1,002,970

3. Major electrical equipment on farms.

a. Farm (Including feed grinders, milking machines, large motors, milk coolers, etc.)	429	2,260	170,744
b. Home (Including refrigerators, stoves, deep freezers, etc.)	827	3,645	652,765

4. Fences (report in miles)	10,014	11,995	3,494,965
---------------------------------------	--------	--------	-----------

Total estimated damage (add B. 1-2-3-4) \$18,380,269

Governor Edward Arn correspondence, subject files

C. How many acres of crops were originally planted, completely lost, or damaged in flooded areas?

	<u>Acres planted</u>	<u>Acres completely lost</u>		<u>Acres damaged but will probably be harvested</u>	<u>Estimated loss in dollars</u>
		<u>Prior to June 1</u>	<u>After June 1</u>		
Wheat	<u>1,007,426</u>	<u>74,716</u>	<u>515,810</u>	<u>308,556</u>	<u>19,705,574</u>
Oats	<u>157,275</u>	<u>13,578</u>	<u>77,586</u>	<u>30,310</u>	<u>2,167,319</u>
Corn	<u>537,046</u>	<u>8,566</u>	<u>328,622</u>	<u>154,038</u>	<u>16,343,166</u>
Soybeans	<u>84,107</u>	<u>140</u>	<u>59,048</u>	<u>17,325</u>	<u>2,681,641</u>
Sorghum	<u>165,322</u>	<u>3,282</u>	<u>84,237</u>	<u>36,559</u>	<u>3,789,810</u>
Alfalfa	<u>XXXXX</u>	<u>10,995</u>	<u>113,354</u>	<u>55,569</u>	<u>6,391,326</u>
All other crops	<u>173,057</u>	<u>3,174</u>	<u>92,915</u>	<u>28,527</u>	<u>3,375,250</u>
Total value of all crops lost					<u>\$54,454,086</u>

D. How many livestock and poultry were lost in flooded areas?

	<u>Number</u>	<u>Estimated loss in dollars</u>
Cattle	<u>1,499</u>	<u>311,250</u>
Sheep	<u>1,033</u>	<u>28,750</u>
Hogs	<u>7,962</u>	<u>228,613</u>
Poultry	<u>256,000</u>	<u>261,180</u>
Total value of all livestock lost		<u>\$ 829,793</u>

E. How much stored grain and roughage was lost in flooded areas?

	<u>Amount Lost</u>	<u>Estimated loss in dollars</u>
Wheat	<u>139,020 bu.</u>	<u>277,840</u>
Corn	<u>358,280 bu.</u>	<u>552,423</u>
Other grains	<u>155,407 bu.</u>	<u>246,807</u>
All hay	<u>102,481 tons</u>	<u>1,597,259</u>
Total value of all stored grain and roughage lost		<u>\$ 2,674,329</u>

F. Total of estimated loss on farms in flooded areas (add B,C,D, and E) \$76,338,477

Governor Edward Arn correspondence, subject files

Section II. Non-Flood Area Report.

A. Farm Information.

1. Number of farms not in flood area 115,541 No.
2. Number of such farms damaged by excessive rain, hail or wind 100,965 No.

B. How many acres of crops on these farms were originally planted, completely lost or damaged by rain, hail or wind?

	Acres Planted	Acres completely lost		Acres damaged but will probably be harvested	Estimated loss in dollars
		Prior to June 1	After June 1		
Wheat	<u>12,944,041</u>	<u>2,875,918</u>	<u>1,549,837</u>	<u>5,871,579</u>	<u>107,685,278</u>
Oats	<u>1,048,090</u>	<u>91,565</u>	<u>264,583</u>	<u>611,667</u>	<u>10,368,221</u>
Corn	<u>2,143,899</u>	<u>6,400</u>	<u>262,228</u>	<u>1,058,333</u>	<u>11,199,544</u>
Soybeans	<u>350,315</u>	<u>350</u>	<u>37,603</u>	<u>217,957</u>	<u>3,441,773</u>
Sorghum	<u>3,679,083</u>	<u>33,208</u>	<u>822,312</u>	<u>1,305,208</u>	<u>15,857,085</u>
Alfalfa	<u>XXXXX</u>	<u>22,600</u>	<u>104,410</u>	<u>382,964</u>	<u>7,314,620</u>
All other crops	<u>576,533</u>	<u>36,200</u>	<u>86,275</u>	<u>262,475</u>	<u>5,358,226</u>
Total value of all crops lost					\$ <u>192,405,779</u>

C. How much emergency assistance will be needed on farms not in the flood area?

1. Feed supplies not available locally that will be needed before Sept.1,1951.
 - a. Grains 208,500 bu.
 - b. Hay _____ tons
 - c. Protein concentrates 2,692 tons
2. How many farms will need disaster loans for crop production?
 Number 5,008 Estimated amount \$ 3,692,200
3. Other needs: _____

4. Restoration of established conservation practices.

		Estimated cost of repairs
a. Terraces. Miles damaged	<u>6,335</u>	<u>332,940</u>
b. Stock water ponds . . Number damaged	<u>3,359</u>	<u>291,925</u>
c. Diversion terraces. . Number damaged	<u>856</u>	<u>37,775</u>
d. Terrace outlets . . . Acres damaged	<u>7,710</u>	<u>176,475</u>
e. Erosion control dams. Number damaged	<u>1,303</u>	<u>80,475</u>

Governor Edward Arn correspondence, subject files

D. How much emergency assistance will be needed in flooded areas?

1. Feed supplies not available locally but will be needed before Sept.1,1951.

a. Grains	<u>209,700</u>	bu.
b. Hay	<u>1,000</u>	tons
c. Protein concentrates	<u>3,975</u>	tons

2. About how many farmers will need disaster loans? 4,021 No.

Of this number how many loans will be for:

	<u>Number</u>	<u>Estimated amount (dollars)</u>
a. Crop production	<u>3,055</u>	<u>2,860,700</u>
b. Livestock and equipment	<u>1,381</u>	<u>1,907,000</u>
c. Buildings and fence repair	<u>1,511</u>	<u>2,937,500</u>
3. Other needs:		<u>545,400</u>

4. Restoration of established conservation practices:

		<u>Estimated cost of repairs</u>
a. Terraces -- Miles damaged	<u>251</u>	<u>14,968</u>
b. Stock water ponds -- Number damaged	<u>72</u>	<u>10,325</u>
c. Diversion terraces -- Number damaged	<u>279</u>	<u>21,315</u>
d. Terrace outlets -- Acres damaged	<u>634</u>	<u>44,695</u>
e. Erosion control dams -- Number damaged	<u>120</u>	<u>8,625</u>

Page 4

Governor Edward Arn correspondence, subject files

KANSAS REPORT

Section I. Flood Area Report

A. Farm and acreage information:

1. Number of farms ~~in this county~~ 137,521 No.
2. Number of farms directly damaged by flood 20,248 No.
3. What was the approximate acreage damaged by flood?
 - a. Cropland 2,268,415 Acres Non-cropland land 618,940 Acres Total 2,886,275 Acres
 - b. Of the above total how many acres were physically damaged by flood water (cutting, excessive silt or sand deposits, debris, etc.) 565,819 Acres

B. How many buildings, fences, machines, and equipment were destroyed or badly damaged?

1. Farm buildings destroyed or badly damaged.

	Destroyed (number)	Badly damaged (number)	Estimated damage in dollars
a. Dwellings	<u>244</u>	<u>3,724</u>	<u>\$ 5,841,050</u>
b. Barns	<u>455</u>	<u>3,564</u>	<u>2,308,200</u>
c. Grain storage bldgs. & bins	<u>964</u>	<u>2,888</u>	<u>1,207,700</u>
d. Other buildings	<u>3,332</u>	<u>5,715</u>	<u>2,287,675</u>

2. Farm machinery.

a. Tractors.	<u>84</u>	<u>1,564</u>	<u>627,600</u>
b. Cars and trucks	<u>176</u>	<u>1,609</u>	<u>786,600</u>
c. Combines, hay balers, and corn pickers.	<u>178</u>	<u>2,409</u>	<u>1,002,970</u>

3. Major electrical equipment on farms.

a. Farm (Including feed grinders, milking machines, large motors, milk coolers, etc.)	<u>429</u>	<u>2,260</u>	<u>170,744</u>
b. Home (Including refrigerators, stoves, deep freezers, etc.)	<u>827</u>	<u>3,645</u>	<u>652,765</u>

4. Fences (report in miles). . .	<u>10,014</u>	<u>11,995</u>	<u>3,494,965</u>
----------------------------------	---------------	---------------	------------------

Total estimated damage (add B. 1-2-3-4) \$18,380,269

Governor Edward Arn correspondence, subject files

C. How many acres of crops were originally planted, completely lost, or damaged in flooded areas?

	Acres planted	Acres completely lost		Acres damaged but will probably be harvested	Estimated loss in dollars
		Prior to June 1	After June 1		
Wheat	1,007,426	74,716	515,810	308,556	19,705,574
Oats	157,275	13,578	77,586	30,310	2,167,319
Corn	537,046	8,566	328,622	154,038	16,343,166
Soybeans	84,107	140	59,048	17,325	2,681,641
Sorghum	165,322	3,282	84,237	36,559	3,789,810
Alfalfa	XXXXX	10,995	113,354	55,569	6,391,326
All other crops	173,057	3,174	92,915	28,527	3,375,250
Total value of all crops lost					\$54,454,086

D. How many livestock and poultry were lost in flooded areas?

	Number	Estimated loss in dollars
Cattle	1,499	311,250
Sheep	1,033	28,750
Hogs	7,962	228,613
Poultry	256,000	261,180
Total value of all livestock lost		\$ 829,793

E. How much stored grain and roughage was lost in flooded areas?

	Amount Lost	Estimated loss in dollars
Wheat	139,020 bu.	277,840
Corn	358,280 bu.	552,423
Other grains	155,407 bu.	246,807
All hay	102,481 tons	1,597,259
Total value of all stored grain and roughage lost		\$ 2,674,329

F. Total of estimated loss on farms in flooded areas (add B,C,D, and E) \$76,338,477

Governor Edward Arn correspondence, subject files

KANSAS REPORT

Section I. Flood Area Report

A. Farm and acreage information:

1. Number of farms ~~in this county~~ 137,521 No.
2. Number of farms directly damaged by flood 20,248 No.
3. What was the approximate acreage damaged by flood?
 - a. Cropland 2,268,415 Acres Non-cropland land 618,940 Acres Total 2,886,275 Acre
 - b. Of the above total how many acres were physically damaged by flood water (cutting, excessive silt or sand deposits, debris, etc.) 565,819 Acres

B. How many buildings, fences, machines, and equipment were destroyed or badly damaged?

1. Farm buildings destroyed or badly damaged.

	Destroyed (number)	Badly damaged (number)	Estimated damage in dollars
a. Dwellings	244	3,724	\$ 5,841,050
b. Barns	455	3,564	2,308,200
c. Grain storage bldgs. & bins	964	2,888	1,207,700
d. Other buildings	3,332	5,715	2,287,675

2. Farm machinery.

a. Tractors	84	1,564	627,600
b. Cars and trucks	176	1,609	786,600
c. Combines, hay balers, and corn pickers.	178	2,409	1,002,970

3. Major electrical equipment on farms.

a. Farm (Including feed grinders, milking machines, large motors, milk coolers, etc.)	429	2,260	170,744
b. Home (Including refrigerators, stoves, deep freezers, etc.)	827	3,645	652,765

4. Fences (report in miles) . . .	10,014	11,995	3,494,965
-----------------------------------	--------	--------	-----------

Total estimated damage (add B. 1-2-3-4) \$18,380,269

Governor Edward Arn correspondence, subject files

C. How many acres of crops were originally planted, completely lost, or damaged in flooded areas?

	Acres planted	Acres completely lost		Acres damaged but will probably be harvested	Estimated loss in dollars
		Prior to June 1	After June 1		
Wheat	1,007,426	74,716	515,810	308,556	19,705,574
Oats	157,275	13,578	77,586	30,310	2,167,319
Corn	537,046	8,566	328,622	154,038	16,343,166
Soybeans	84,107	140	59,048	17,325	2,681,641
Sorghum	165,322	3,282	84,237	36,559	3,789,810
Alfalfa	XXXXX	10,995	113,354	55,569	6,391,326
All other crops	173,057	3,174	92,915	28,527	3,375,250
Total value of all crops lost					\$54,454,086

D. How many livestock and poultry were lost in flooded areas?

	Number	Estimated loss in dollars
Cattle	1,499	311,250
Sheep	1,033	28,750
Hogs	7,962	228,613
Poultry	256,000	261,180
Total value of all livestock lost		\$ 829,793

E. How much stored grain and roughage was lost in flooded areas?

	Amount Lost	Estimated loss in dollars
Wheat	139,020 bu.	277,840
Corn	358,280 bu.	552,423
Other grains	155,407 bu.	246,807
All hay	102,481 tons	1,597,259
Total value of all stored grain and roughage lost		\$ 2,674,329

F. Total of estimated loss on farms in flooded areas (add B,C,D, and E) \$76,338,477

Governor Edward Arn correspondence, subject files

STATE OF KANSAS
OFFICE OF THE GOVERNOR

Memorandum

GOVERNOR:

In checking with Adjutant General's office on phone numbers to give you, they had this to say:

There will be someone on duty there all night -- probably Col. Smith. In addition, ham radio operators are set up and can handle contacts with practically any other locality, where long distance lines cannot. Also, they will act as headquarters for any evacuee calls which you might get -- you can call there or the evacuee can call for information re food and shelter.

The number is 7753.

*Mr. Rolf Edson
Director of Disaster
Service for
Midwest Region
(16 states)*

38984 or 6560, either, is Lois Snider's number -- Red Cross

27203 is the number at city building, flood relief headquarters.

31965 is the Highway Department's number.

I left word for Alvin McCoy to call your home number.

Also, if you need me for any reason at all, please call me at home -- 44735.

Don.
Don Shugler - Osnaba - Jackson 8308
Capt Allen - also of Corps of Army Engineers
Topeka - 84841

Cathy

Governor Edward Arn correspondence, subject files

STATE OF KANSAS
OFFICE OF THE GOVERNOR

Memorandum

TELEPHONE NUMBERS:

→ CAPTAIN FLATLEY, Naval Air Station, Olathe	1240
→ MAYOR TUCKER, KCK	DR 3300
→ THOMAS FINLETTER, Sec'y. Air Force, Washington, D. C. (Lt. Col. Rousell)	LIBERTY 56700
→ ADMIRAL OLDS, Commandant, 9th Naval District, Great Lakes	MAJESTA 2300
→ GENERAL HUTCHISON (private)	30570
→ DISTRICT CORPS OF ENGINEERS, KC (✓)	HA 4175
→ FORBES, Topeka	30571
WEATHER BUREAU, Topeka	34078 and 36391
RED CROSS, Mrs. Snider**	38984 and 6560
→ FLOOD RELIEF HEADQUARTERS, CITY BLDG., Topeka	27203
→ **Robert Edison, Director of Disaster Service for Midwest Region, (16 states)	
→ Gen. Don Shingler, Omaha	JACKSON 8308
→ CAPTAIN ALLEN, (also of Corps of Engineers Topeka)	8481
→ ADJUTANT GENERAL	7753
→ HIGHWAY	31365

Governor Edward Arn correspondence, subject files

DISASTER RELIEF

STATES OF KANSAS AND MISSOURI

INVOICE AND VOUCHER PROCEDURE

I. GENERAL:

In order that a uniform procedure for the filing of claims in connection with Disaster Relief may be attained, it is suggested that the following instructions be followed by State, City, and other Public Entities, in presenting claims for reimbursement from Federal Funds made available for Flood Relief in accordance with Agreements between the Governors of the States of Kansas and Missouri, and the United States of America.

The documentation outlined herein represents the minimum requirements to provide adequate audit data for the expenditure of Federal funds, and at the same time furnish the States, Cities, and other Public Entities with source data normally required for the expenditures of Public Funds.

II. INVOICES:

A. Invoices covering materials, equipment rental and services other than payrolls.

Billings or invoices should be presented on vendor's printed forms or letterhead and must reflect quantities and unit prices covering each type of materials and services furnished and the date deliveries were made.

Invoices should be prepared in sufficient quantities to provide the following distribution:

Original - to be retained by County Auditor or City Auditor or applicable office where payment is made to vendors.

Three copies - to designated State Representative
WALTER R. GAGE, JR., ASST. SECY. TO THE GOVERNOR
GOVERNOR'S OFFICE
STATE HOUSE
TOPEKA, KANSAS

The following certificate or comparable statement should be reflected on the invoice:

"I certify that the above bill is correct and just and that payment therefor has not been received."

This certificate must be signed in ink on the original and two copies by the vendor or his authorized representatives.

If the above or comparable certificate is not printed on the form, the certificate may be typed.

B. Payrolls for personal services.

County or city payroll forms or individual claim vouchers should be utilized if available to cover payment of services rendered by individuals. The voucher should reflect the names of the employees, type of work, dates of employment, number of hours worked each day, total hours worked, rate of pay, and total earned during the period covered by the payroll.

An original and three copies of payrolls or claim vouchers covering services rendered by individuals shall be prepared. The copies need not be signed by individuals appearing on payroll or claim voucher. The original payroll or claim voucher will be retained by the City or County Auditor and the copies attached to State Voucher (See Section III).

Governor Edward Arn correspondence, subject files

The certificate required on all types of payroll vouchers should be:

"I certify that the services stated above are correct and were performed exclusively, on public property, in connection with disaster relief in (state location) and that this is a true copy of the original voucher on file in the office of the _____ of _____."

This certificate must be signed in ink on two copies by the city or county auditor or the designated disaster relief representative.

- C. Additional certificates required, on invoices covering materials, equipment rental and services other than payroll.

On the three copies of the invoices forwarded to the State representative for disaster relief, there shall be typed the following certificate:

"I certify that the materials and services stated on this invoice were used or performed exclusively, on public property, in connection with disaster relief in (state location) and that this is a true copy of the original invoice on file in the office of the _____ of _____ in _____."

This certificate must be signed in ink by the authorized representative for the city or county and this signature should appear on the two copies of the invoice which were signed by the vendor.

Since the same or comparable certificate has been requested above for payroll vouchers, no additional certificate will be required on payroll vouchers.

- D. Invoices and payroll vouchers which have been paid.

If invoices or payroll vouchers have been paid by the city or county prior to their submission to the state office for reimbursement, information as to the date paid, voucher or check number, should be stamped or typed on all copies of invoices or payrolls submitted to the state office.

III. VOUCHERS:

- A. Voucher preparation and routing.

State vouchers will be used by cities and counties in presenting claim for reimbursement from the disaster relief fund.

The voucher shall be prepared in an original and three copies and the distribution shall be made as follows:

Original and two copies submitted to the state representative with attachments (invoices and/or payrolls).

Vouchers may cover more than one invoice or payroll by attaching an invoice summary upon which will be listed the names of the vendors, and the total amount of each invoice. Payrolls may be identified on the summary by reflecting the name of the individual or the payroll period and the total amount of each. Invoice summary may be prepared using blank paper inserting heading "Invoice Summary".

It is important that the total of the invoice summary is in agreement with the amount stated on the state voucher. If an invoice summary is used, the following statement should be typed on the face of the voucher:

"To amount due in accordance with attached invoices".

Insert in the amount column the total reflected on the invoice summary.

The invoice summary shall be prepared in the same quantities as the

Governor Edward Arn correspondence, subject files

-3-

vouchers stated above so that one will be available for attachment to each copy of the voucher. Copies of the invoices should be attached to the invoice summary. Each invoice and payroll claim shall be assigned an invoice number in numerical sequence.

A sample invoice summary is attached. (See Exhibit "A")

IV. CONTRACTS:

Contracts entered into by the State, Cities and other Public Entities should be prepaid in sufficient number to provide one copy for use by the State and one copy to be forwarded to H & H F A for audit purposes.

V. WAGE RATES AND EQUIPMENT RENTAL RATES.

- A. Wage rates applicable to each locality should be furnished the State and F & H F A for audit purposes.
- B. Equipment rental rates applicable to each locality should be made available to the State and H & H F A for audit purposes.

VI. CLAIMS FOR REIMBURSEMENT BY THE STATE TO THE FEDERAL GOVERNMENT:

A. Preparation and routing.

Government form Standard 1034 shall be prepared in an original and four copies, for which the following distribution shall be made.

Original and three copies routed to:

C. W. Anderson, Regional Engineer
Housing and Home Finance Agency
Community Facilities Service
511 Federal Office Building
Kansas City 6, Missouri.

One copy retained by the state.

B. Attachments.

Since the state might find it advisable to file a claim for reimbursement for vouchers received from more than one location, the following summarization will be necessary.

A summary of invoices shall be prepared in an original and four copies, upon which will be listed the name of the county or city appearing on the invoice and the amount of the applicable invoice.

The total reflected on the invoice summary should be the amount reflected on the face of the 1034 voucher.

Invoice numbers shall be assigned to the state vouchers received from cities and other public entities for identification purposes in the preparation of the invoice summary. (See Exhibit "A").

C. Instructions pertaining to the assembly of attachments to 1034 vouchers.

1. Original 1034 - one signed copy of state voucher to which will be attached signed vendor's copy of each invoice and payroll supporting state voucher and invoice summary. (To H & H F A)
2. First copy of 1034 - one signed copy of state voucher, to which will be attached unsigned vendor's copy of each invoice or payroll supporting the state voucher and invoice summary. (To H & H F A).

Governor Edward Arn correspondence, subject files

-4-

3. Second copy 1034 - original state voucher
one signed copy of each vendor's invoice or
payroll supporting the state voucher and
invoice summary. (Retained by state)
4. Copies 3 and 4 of 1034 - a copy of the invoice summary only.
(To H & H F A)

In the event no consolidation of claims is made, no invoice summary will be necessary since the amounts reflected on the state voucher attached to the 1034 will represent only one location and only one claim, location to be typed on 1034, and invoice number.

Standard Form 1034 Vouchers shall be numbered in numerical sequence, 1, 2, 3, etc. Enter in space "Payee's Account No.

Exhibit "A"

INVOICE SUMMARY

ATTACHMENT FOR VOUCHER NO.

Dated _____, 195

[illegible]

Governor Edward Arn correspondence, subject files

Procedure which a city or other subdivision of the state government must follow in order to obtain financial aid from the President's Emergency Fund, pursuant to Public Law 875, 81st Congress, approved September 30, 1950; and Public Law 759, 81st Congress:

I - Resolution by Governing Body

- (1) Governing body must pass a resolution setting forth the nature and effect of the disaster.
- (2) Itemize as nearly as possible in the resolution the nature and extent of the damage to the various public facilities (this emergency fund is not available for aid to individuals).
- (3) The financial resources of the city must be such that the city (or other subdivision) is financially unable to restore its damaged facilities; and the resolution should so state.
- (4) The resolution must request the Governor of the state to declare the city (or other subdivision) to be an area of disaster.
- (5) Resolution must request the Governor to petition the President of the United States for a grant to said city (or other subdivision) from the President's Emergency Fund provided for by the above-mentioned acts of Congress for the purpose of restoring the facilities of such city (or other subdivision) to their useable condition.
- (6) The resolution must be adopted by the governing body, signed by the Mayor and city commission or council, attested by city clerk with his seal.

II - Declaration of Disaster Area by Governor

Upon receiving an attested copy of the above resolution, the Governor will, (if the facts justify), declare such city (or governmental unit) to be a disaster area and certify that in his best judgment emergency assistance to such city is necessary to alleviate the hardship and suffering resulting from said disaster.

III - Communication to President

The Governor then communicates to the President of the United States, on behalf of the city (or other governmental unit) an appropriate application for aid and assistance from the President's Emergency Relief Fund as provided by Public Law 875, 81st Congress, to reimburse said city for costs necessary to relieve hardship and suffering caused by the disaster occurring in such city (or other area). To expedite the procedure under such application a copy of the Governor's application to the President of the United States should be sent to Mr. H. E. Van Ornum, District Engineer, Community Facilities Services.

IV - Investigation

A representative of the Community Facilities Services will then make an investigation as to the nature and estimate of the loss and damage for which said city (or other governmental unit) should be reimbursed from the President's Emergency Relief Fund and will determine specifically the amount, if any, which said city shall receive from such fund for such purpose.

V - Action by Federal Authorities

When it is determined by the federal authorities that the city (or other governmental unit) is entitled to such assistance, and the amount thereof, agreements will be prepared and executed by the Governor on behalf of the State of Kansas, the District Engineer of the Community Facilities Services on behalf of the United States, and the Mayor on behalf of the city.

Governor Edward Arn correspondence, subject files

2.

NOTE: It should be mentioned that the President's Emergency Fund is for the purpose of providing emergency funds and to alleviate hardship and suffering and is not in the nature of providing insurance for the city, whereby all losses will be replaced. For example, a city by reason of flood or earthquake may have severe damage caused to its city streets, but probably the federal government would make no attempt to repair the streets because that would merely provide smooth streets for the city instead of rough streets --- it is not something which is absolutely necessary for emergency relief of the citizens. On the other hand, the water plant or sewage disposal plant of a city put out of commission by reason of some disaster would perhaps be a proper subject for assistance from the President's Emergency Fund if the city were financially unable to do such work themselves. It of course would not mean that a new plant would be installed but that an attempt might be made to put it back into operating status.

I have undertaken to prepare the above outline with the hope that it may be of some benefit to the cities of Kansas in making a proper and justified application for assistance under the provisions of Public Law 875, 81st Congress, approved September 30, 1950 and Public Law 759, 81st Congress.

Such matters will receive the full cooperation of my office in an effort to alleviate the suffering and to restore and rehabilitate, as soon as possible, the communities which have suffered such great losses in this greatest catastrophe in Kansas history.

EDWARD F. ARN

GOVERNOR OF KANSAS

Governor Edward Arn correspondence, subject files

3.

SUGGESTED FORM OF
R E S O L U T I O N

WHEREAS, during the period of _____ to _____, an unprecedented flood struck the city of _____, causing hardship and suffering in said city and damaging the public service facilities and property of said city as follows:

WHEREAS, the municipal facilities of said city have been damaged in an amount estimated at \$_____, and the financial resources of the city of _____, are insufficient to permit the reconstruction, renovation and repair of such facilities which are necessary for the health and welfare of its citizens;

WHEREAS, the 81st Congress by Public Law 875, approved September 30, 1950, and by Public Law 759 has provided for a President's Emergency fund for the purpose of relieving such disaster;

NOW THEREFORE BE IT RESOLVED by the governing body of the city of _____ that the Governor of the State of Kansas be requested to declare the city of _____ a disaster area and to certify that emergency assistance from the President's Emergency Fund is required to alleviate the hardship and suffering caused by said flood catastrophe in the city of _____ and,

BE IT FURTHER RESOLVED by said governing body that the Governor of the State of Kansas be requested to petition the President of the United States for a grant and assistance to this city from the President's Emergency Fund pursuant to the Public Laws aforesaid for the purpose of alleviating the hardship and suffering resulting from the recent flood catastrophe within said city for the purpose of safe-guarding the public health and welfare of this city's population.

Passed and attested by the governing body of
City of _____, Kansas, this _____ day of _____, 1951

NOTE: The foregoing resolution is prepared as a suggested form which sets out generally the essential elements. It need not be followed or it may contain much more detail than is set forth above. There is no pride of authorship in its preparation but it is merely suggested as a form which will meet the requirements.

EDWARD F. ARN
GOVERNOR OF KANSAS

Governor Edward Arn correspondence, subject files

COUNTIES WERE SENT PROCEDURE FOR GOVERNMENT AID FOR FLOOD DISASTER

Allen	Lincoln
Anderson	Linn
Atchison	Lyon
Barton	Marion
Bourbon	Marshall
Brown	McPherson
Butler	Miami
Chase	Mitchell
Chautauqua	Montgomery
Clay	Morris
Cloud	Nemaha
Coffey	Neosho
Cowley	Osage
Dickinson	Osborne
Doniphan	Ottawa
Douglas	Pottawatomie
Edwards	Reno
Elk	Republic
Ellsworth	Rice
Finney	Riley
Ford	Russell
Franklin	Saline
Geary	Sedgwick
Grant	Shawnee
Gray	Stanton
Greenwood	Sumner
Hamilton	Trego
Harvey	Wabaunsee
Jackson	Washington
Jefferson	Wilson
Jewell	Woodson
Johnson	Wyandotte
Kearny	
Labette	
Leavenworth	

Governor Edward Arn correspondence, subject files

PRESS RELEASE

GOVERNOR EDWARD F. ARN TODAY SENT THE FOLLOWING TELEGRAM TO:

BOARD OF COUNTY COMMISSIONERS, COURT HOUSE, KANSAS CITY, KANSAS

MAYOR CLARK TUCKER, CITY BUILDING, KANSAS CITY, KANSAS

V. M. WINKLE, M.D., HEALTH OFFICER, KANSAS CITY, KANSAS

"HAVE THIS DATE ALLOCATED ADDITIONAL SUM OF ONE HUNDRED FORTY THOUSAND DOLLARS FROM FUNDS MADE AVAILABLE BY PUBLIC LAW EIGHT SEVEN FIVE TO WYANDOTTE COUNTY FOR CONTINUATION OF PUBLIC HEALTH AND SANITATION WORK UNDER DIRECTION OF CITY AND COUNTY HEALTH OFFICER."

EDWARD F. ARN, GOVERNOR OF KANSAS

GOVERNOR EDWARD F. ARN TODAY SENT THE FOLLOWING TELEGRAM TO:

Z. R. HOOK, MAYOR, CITY OF MANHATTAN, MANHATTAN, KANSAS

"HAVE THIS DAY ALLOCATED TO THE CITY OF MANHATTAN THE SUM OF ONE HUNDRED THIRTY FIVE THOUSAND DOLLARS FROM FEDERAL FUNDS MADE AVAILABLE UNDER PUBLIC LAW 875 FOR RECONSTRUCTION AND REPAIR OF EXISTING FACILITIES AS FOLLOWS:

SANITARY SEWERS	-----	\$75,000
STORM SEWERS	-----	50,000
WATER MAINS	-----	10,000

THESE ALLOCATIONS MADE PENDING FURTHER ITEMIZED REQUEST FROM YOU."

EDWARD F. ARN, GOVERNOR OF KANSAS

Governor Edward Arn correspondence, subject files

Ref

Since and during World War II our government has contributed heavily to the rehabilitation of people in war damaged nations. While our foreign aid program was taking billions of dollars out of the country, the people were contributing billions to keep the program in operation.

More than half a billion dollars in federal taxes were taken from Kansas last year. The pitiful part is that Kansas contributors can't go to Washington and help direct that money into suitable channels. At this moment, with several states seeking relief from flood damage, it seems a domestic aid program should far outshine the foreign aid program.

A current report on taxation shows that for the fiscal year just ended the federal government's tax receipts amounted to \$50,400,000,000. That represents \$340 paid in federal taxes last year by every person in this nation—child and baby, as well as mama and papa.

In Kansas the take was \$577,558,000. More than a half billion dollars in a single year. (based on 1,904,584 pop.) Actually the average tax paid by Kansas adults last year to the federal government was \$520.

From a monetary standpoint our people have already more than paid the costs of rehabilitating the flood damaged areas. All they ask is interest on their investment of the last several years. Despite the fact Kansans have faithfully contributed hard-earned tax money, they are still in debt. As a matter of fact the federal debt as of August 9 averaged \$1,700 per person. After draining more than a half billion dollars out of the bank accounts of our laborers, farmers, businessmen and professional men, the federal government left our children and adults owing a bill of \$1,700 each.

The average family owes the government \$6,560, and most of that debt was incurred without the advice of the people who are attempting to balance the budget by paying higher taxes.

Foreign aid between July, 1945, and March of this year accounted for \$32,700,000,000. Each Kansan's share of that amount would be \$220. Our people more than paid their quota in a year's taxes; yet when disaster strikes at the source—the tax well—there is little available from the reservoir to prime the pump.

Governor Edward Arn correspondence, subject files

Kansans are looking today to government, both national and state, as well as county, city and township units, to meet their flood problems on a practical basis. We must repair the damage and take steps to prevent another disaster.

Unfortunately, not all minds are directed toward coping with the immediate problem. I speak of those who would make political hay from the suffering and misery of others. I have vigorously maintained that a special session of the Kansas legislature will not solve the problem. Even if the legislation which would enable us to go ahead and make huge flood relief expenditures had been enacted, I do not believe that the state is financially able to carry out a widespread program. It is my belief the problem is of national scope and should be treated as such.

In this era of "tax and spend" too few Kansans are cognizant of the huge amount of money they are sending to Washington. A glance at the tax structure shows the people can hold up the state revenue burden with one finger, but both hands are needed to lift the load added by the federal government.

It is my contention that Kansans have been paying generously and now they deserve to receive.

Let's make some comparisons.

Total state revenue collections in Kansas for the fiscal year ending June 30, 1950 were \$113,814,653. That includes income, motor fuel, sales tax and other levies. On the other hand department of internal revenue for the United States collected \$164,716,626.19 in their Kansas office on individual incomes.

While Kansans were paying their state in excess of 113 million dollars for all taxes the federal government collected 164 million on incomes

Governor Edward Arn correspondence, subject files

- 2 -

alone. State income revenue amounted to only \$11,767,803.

This alone sheds some light on the problem of which I speak and shows clearly that from a financial point of view the federal government is better prepared to meet the flood repair problem.

Only recently the Wichita internal revenue office announced Kansas corporations paid more than \$106,000,000 in federal corporation taxes for the year ending June 30. That figure approaches the overall state tax collections. According to the 1950 internal revenue report, \$307,923,529.99 were collected at the Wichita office during the fiscal year. More than two and a half times as many dollars went to the federal government through the Wichita office than our own state collected from its various revenue sources. Is it any wonder I maintain the burden of finance for our recovery should be on the shoulders of our federal government.

You have heard only part of the story. What about hidden taxes? Where does Kansas stand on paying the tax which originates at the source.

Kansas levies a three-cent tax on each package of cigarettes sold in the state. The state received \$5,351,979 from this tax in the 1950 fiscal year. This would represent the sale of more than 178½ million packs of cigarettes. The federal government imposes a tax on these same articles, but it is paid at the source. The manufacturer pays the tax which amounts to 7 cents a package. However, this tax is passed along to the consumer, it is not absorbed by the maker. Therefore, Kansans paid federal cigarette taxes of more than 12 and a half million dollars for the same period. They spent two and a half times as much on cigarette taxes with the federal government.

As the tale of taxation unfolds the amount of money taken by the state from our citizens becomes almost insignificant when we examine the total paid to the federal government. Federal revenues mount as each taxable item---

Governor Edward Arn correspondence, subject files

- 3 -

stationary or movable—is examined.

Here is a typical comparison of state and federal taxation. When prohibition was voted out the state set up a tax program on liquors in its various forms. We tax whisky at the rate of one dollar a gallon. The same whisky brings from 8 to 9 dollars a gallon to the United States treasury. Last year Kansans paid the dollar tax on more than 640,000 cases of whisky; not to mention other types of liquor. While our people paid \$1,500,000 in taxes to the state they were paying in excess of 12 million dollars to the federal government for the same product.

My purpose in reviewing the taxation picture, both state and federal, is not done with malice. It should not be interpreted as political because the problem with which we are dealing is purely of a humanitarian nature. We realize the citizens are burdened with taxes and the greatest load is placed on them by the federal government; hence, financial aid which is needed at this time should come from that source.

In our attempt to acquire additional funds to rebuild state and county highways as well as township roads damaged by flood waters we have heard the argument that the state receives five cents in tax from each gallon of gasoline sold while the federal government taxes the consumer $1\frac{1}{2}$ cents on each gallon.

On the other hand, the gasoline tax is only a fraction of the financial burden placed on the motorist by the federal government. The excise tax, paid at the source—the manufacturer—on new cars, trucks and motorcycles, is a lucrative source of revenue for the federal government and it is passed right along to the buyer in the final sale price of the vehicle.

This is known as the automobile chassis and body tax. It amounts to 7 per cent of the price. It is 5 per cent on trucks. Last year Kansans