

(Expressly for the Review.)

**What a Single Tax Mayor May Do.**

BY E. Z BUTCHER, MAYOR OF SOLOMON, KANSAS.

A single taxer, a Croasdale single taxer, is one who never lets slip the opportunity to show the justice of the great principle, whether he holds a public office or not.

What do I hope to do as mayor? I shall always and at every opportunity point out the injustice of the methods of taxation now in vogue, the injustice of the poll tax, license tax, tax on improvements, all personal taxes—and all other indirect methods of raising public revenue. As mayor I cannot alter or evade any of these laws, neither can I inaugurate a just system, but I can help to show the impolicy and immorality of present methods.

The poll tax, for instance. I showed the injustice to the council at the last meeting, of demanding two days' work on the roads of men who have not an iota of interest in any real estate, and whose work increases the value of other people's property, as all public improvements add to the value of land, the owner reaping the benefit.

Another object I had in view in attending the State Tax Commission, as mayor of Solomon, by request of the council, was to lay before the State Commission a request for local option in taxation, and at their next meeting I intend to be present and make an argument for that desirable change in our constitution, that will allow cities and counties to levy their tax burdens in whatever way they may choose. It is along the line of local option, the line of least resistance, that we shall make greatest progress.

As mayor I intend to meet the Board of County Commissioners, and request them to use their influence on the State Tax Commission for local option.

The absurdity and injustice of taxing personal property are so apparent if one only gives it his attention, and there are at all times cases arising from which lessons can be drawn. One or two instances as assessor: Some four years ago a man gave in \$150 in moneys in bank, and had it assessed as personal property. Before taxes were due this \$150 was used to buy a small house and lot, and taxes had to be paid on *both* money and house. Mrs. A. received a legacy of \$1,000, and having two children by her first husband, through whose family the inheritance was bequeathed; and the present husband, willing that it should be kept for his step-children, gave his wife a note for the \$1,000 and invested it in cattle, for they were farmers. After a time the assessor came around and assessed their cattle, and the question being asked if they owned any notes, this note was given in (for they were honest people). So when tax paying time came around they found out they were paying *double taxes*.

A single taxer, whether in a public office or a humble citizen, has taken upon himself a task, the very highest man is called upon to do—to *teach justice*. So should he let his light shine before men that others, seeing his good works, may take heart, and learn the sublimest yet simple truth, "Do unto others what you would have others do unto you."

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**Our Tom.**

No one has ever questioned Tom Johnson's courage and ability, and those who know him say no more sincere man lives. The experiment that he has in hand in Cleveland will interest every city in the country.—*Munsey's Magazine* for June.

The La Crosse (Wis.) *Press*, April 22: "The Cleveland crusade for equal taxation will be worth watching."