

# commentary

from other pens...

## ‘Waiter, there’s a spooof in my Gridiron soup’

By Lawrence L. Knutson

Associated Press Writer

WASHINGTON — Since 1885, presidents and the reporters who cover them have been turning out in white tie and tails for a skit-and-run evening of song and lampoonery.

The Gridiron Club’s annual stiff-shirt dinner is an assault of dubious humor garnished with political poison ivy. It is a teething ground for aspiring politicians and an opportunity for image-enhancing self-parody by those already at the top.

Next Saturday night, the Gridiron’s 116th anniversary, George W. Bush becomes the 20th president to endure, and perhaps to exploit, an evening of reporter-produced humor largely aimed at him.

The Gridiron — named for the griddle, not the football field — has produced some arresting moments:

—Nancy Reagan in 1982 repairing a hole in her reputation by appearing and singing in a grab bag of wildly mismatched “Second Hand Clothes,” making fun of her own penchant for expensive high fashion.

—John F. Kennedy in 1958, preparing for his run for the White House two years later while reading a fake telegram from his wealthy and controversial father: “Dear Jack. Don’t buy a single vote more than is necessary. I’m damned if I’m going to pay for a landslide.”

President Taft likened Gridiron’s skits to a public test of character. “After some training I was able to smile broadly at a caustic joke at my expense, and seem to enjoy it,” he wrote. The 350-pound Taft had much to seem to enjoy. During one long Gridiron evening he was lampooned in song as “Eating Through Georgia.”

But Taft said the evening had its benefits.

The guests, he said, “size up a man by what he says or what he does when subjected to Gridiron tests, and by those tests he rises or falls.”

Grover Cleveland had just been elected president in 1885 when a band of 15 journalists founded the club and sent out invitations to the unwary.

Cleveland repeatedly declined. He apparently believed he had already been sufficiently roasted by the press.

Club members weren’t expecting much when Benjamin Harrison did accept in 1892, because no one believed he had a sense of humor.

They were wrong. Harrison swept the roomful of reporters and writers with steely eyes and deadpanned, “This is the second time this week I have been called upon to open a congress of American inventors.”

Al Gore in 1994 was serenaded as ”2-0-4 pounds of bore.”

But Gridiron has never really been a fight to the finish. The club motto promises that “the Gridiron will always singe, but never burn.” Washington Post columnist David Broder once called the annual affair “the night of the long butter knives.”

Like all clubs, Gridiron has its traditions. The club’s symbol, a griddle outlined in clear-glass lightbulbs, hangs over the head table. The U.S. Marine Band marches in as the dinner opens. The club’s president always delivers his speech “in the dark,” although no one can say why.

And the last song of the evening is always “Auld Lang Syne.”

Sometimes the jokes have been on the jokesters.

That happened in 1948 when the Gridiron chorus prematurely waved farewell to President Truman and sang, “Now is the hour, for us to say goodbye.” When Truman returned as a winner in 1949, the Gridiron changed its tune. “Voters everywhere gave us the bird,” the Gridiron chorus sang, stepping up to a serving of fresh crow.

Franklin D. Roosevelt summed up the Gridiron experience at the 1935 dinner: “Since 1885, the Gridiron Club has continued its entertainment, free of all responsibility. It has suffered from nothing worse than acts of exhibitionism ... It is good for all Republicans, Democrats, Socialists and Communists to sit at these tables and laugh at themselves, and at each other.”

**EDITOR’S NOTE** — Lawrence L. Knutson has covered the White House, Congress and Washington’s history for more than 30 years.



## Whose money is it? A taxing discussion

(last of two parts)

Last week we defined some tax-related terms and explained that excess taxes collected belong to the taxpayer not the tax collector. We also described how tax rate cuts increase revenue. This week we’ll continue the discussion of how tax issues affect both taxpayers and the economy.

High tax rates kill incentive. Recent history (the economy after World War II) teaches us that in the long-term, high tax rates tend to both drain and slow the economy. The only thing more harmful than high tax rates is high progressive tax rates.

Follow me with this example. Take two professional baseball players. Both earn \$1 million per year. One is paid a bonus for each homerun he hits over 30. He gets \$10,000 extra per homerun up to 40, \$20,000 per homerun up to 50, and \$50,000 for each homerun above 50. Which player has the most incentive to excel?

A progressive tax rate works in exactly the opposite way. The more you earn the more you’re forced to give back. The harder you work the less you get to keep. This is “disincentive.”

In a fair tax system, people who earn more should pay more. If you earn twice as much as I do you should pay twice as much in income tax. If you earn 10 times as much as I, you should pay 10 times as much tax.

However, with our current progressive system



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it doesn’t work that way. If I earn \$100,000 I will pay approximately \$22,000 in income taxes if we ignore deductions and exemptions. If you earn \$1 million you’ll pay nearly \$368,000 or almost 17 times as much tax because of progressive tax rates.

This is better than a tax cut. Is there anything that could be better for a healthy economy than a tax rate cut? Yes, and it would be good in slow economic times, too. What is this magic elixir? Good stewardship.

I’ve had the opportunity to observe the business practices of a good number of Federal, State and local government agencies. The inefficiencies and waste are sickening. While there are some exceptions, for the most part incompetence is rewarded and mediocrity is encouraged.

Instead of seeking efficiencies, the push is to make sure you use all your funds this year so you will get at least as much next year. Most ask for more.

While I’m proud to be an American, and willing

to pay my fair share of the taxes, I’d be just as proud to pay a lot less. And, in my opinion, we could easily cut government spending if the system were designed to reward superior performance and reduce waste.

Why can’t we apply good business practice to government operations? It could work like this.

An office has a \$1 million annual budget. There are 10 employees and their wages and benefits make up one half of the budget.

They are given this incentive: “For every dollar you can cut out of your budget, we’ll give you 50 cents back in your paycheck.” They get real creative and budget conscious. They watch their travel, eliminate some frills and focus on results. Without reducing the level of service they manage to cut 10 percent out of their budget. Half of the 10 percent (\$50,000) goes back to the taxpayer and half (\$50,000) goes to the agency employees. Each employee receives a \$5,000 per year raise.

I’m sure there are some doubting Thomas’s even among you readers. But I’d bet my taxes this year it would work if our Congress had the guts to try it.

*Don Taylor is the co-author of Up Against the Wal-Marts. You may write to him in care of Minding Your Own Business PO Box 67, Amarillo, TX 79105. Column sponsored by Goodland Area Chamber of Commerce Business Development Committee.*

## Property assessment needs local input

The assessment of property for tax purposes is a complex process, many times frustrating and too often exasperating. In my office at home is the 1919 personal property rendition for the family that built my home. I framed it and although I don’t have it here in Topeka I have memorized many of the categories

Under the heading of Horses & Mules; one line for 1-2 year olds, another for 3-5 year-olds, a third line for over 5 year-olds and a final line for plugs, ponies & cripples; another section was for Victrola’s, graphophones or other talking or musical instruments; chickens and laying hens; dogs and a host of other categories. In the right hand column beside each line was a place for the township official that conducted the appraisal to place the number of articles or animals a person had and an appropriate value.

Today “the director of property valuation is empowered to administer and supervise a statewide program.

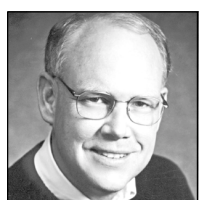
“The county appraiser shall have the duty of appraising all of the real property in the county pursuant to guidelines and timetables prescribed by the director of property valuation and updating the same on an annual basis. The county appraiser shall actually view and inspect every parcel of property once every six years.”

The statutes outline the process of establishing valuations for each parcel of real property at its fair market value in money for homes, business buildings, public utilities and vacant lots. For agricultural land the parcels are to be valued according to their “use-value” which is the average income for every land class (dry land, irrigation, pasture, etc.) capitalized at a rate determined by a five-year average interest rate plus three-fourths percent to two and three-fourths percent as determined by the director of property valuation.

The director makes an annual determination of the value of land devoted to agriculture within each county or homogenous region and furnishes those values to each class of land within each county or homogenous region.

The whole intent of the appraisal process is climaxed with this statement in the statute: “It is the intent of the legislature that appraisal judgement and appraisal standards be followed and incorporated throughout the process of data collection and analysis and establishment of values pursuant to this section.” Prior to 1998 values were established according to “productivity groups” and our local county appraisers could use “appraisal judgement” to deviate from such value.

An example is in a county where a specific soil type with 0 to 1 percent slope was assigned into productivity group #1 and the same soil type with a 1-3 percent slope was assigned into productivity group #2, which had a lower value. The county’s



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soil survey was completed in the early 1960 s by the Geological Survey. After the issuance of the survey, along with greater development of irrigation, there was a substantial amount of land leveling on land with a 1 to 3 percent slope to bring the land closer to the ideal flood irrigation slope of 1 percent. The county appraiser determined through research and visual inspections to use “appraisal judgement” to increase this parcel into productivity group #1. Since 1998 this parcel reverted back to #2 land because the Director determined soil classifications from the old soil survey should be the determining factor and the county appraiser was forbidden to use “appraisal judgement” on this parcel of land.

In one county south of Garden City his irrigated river bottom land that typically yields an 80-90 bushel corn crop per acre, while there is within the same county irrigated sandhills that will yield a 170 to 220 bushel corn crop. The river bottom soil is valued at \$462 per acre and the sandhill soil is valued at \$37 per acre. Until the county appraiser was prohibited in 1998 from using “appraisal judgement” the sandhill land was increased in value and the river bottomland was decreased.

I have examples of river channels changing course but the local county appraiser is forbidden to adjust accordingly. Additionally, on pasture land natural spring water should be a positive influence factor in valuing grassland over windmills while land either with no water or that requires a person to drill one thousand (1000) feet to water has expenses that will be reflected in the revenue a tenant will pay a landlord and would be an adverse influence.

All but one Senator, whose legislative district covers more than 2 counties, joined together in sponsoring legislation to return authority to the local county appraiser. Sen. Janis Lee from Kensington, Sen. David Corbin from Butler county and I along with the Kansas Farm Bureau, the Kansas Livestock Association, several county appraisers and attorneys around the state have worked together in crafting needed changes. In all of the discussion the element of greatest difficulty has been defining the term “homogeneous region.” The director of property Valuation wants to define the term as one of the nine statistics Crop Reporting Districts in Kansas. Basically if you would take a map of the state and divide it into thirds, east and west and then north and south, you would have the current districts.

Currently, Dickinson County and Elk County are in the same homogeneous region as are Norton and Sherman County. These are no more “homogeneous regions” than residential properties are similar to the City of Wichita and Greensburg which are in the same crop reporting district. Land values on the joining crop reporting districts currently are uniform and equal according to the Department, but I have trouble understanding why the same type of soil on adjoining properties are \$30 an acre higher in Logan County than they are in Thomas County because they are in different crop reporting districts. Similar differences exist between McPherson County and Reno County.

My idea of a “homogeneous region” is the Flint Hills, or the sand hills south of Garden City, or the Smoky Hill river valley west of Cedar Bluffs but how do you use words to properly define it? The first attempt was “a contiguous area of land which shares the same topography, soil composites, climatic and rainfall conditions and land class, and which may include all or part of one or more counties.”

The director of property valuation decided in implementing this definition that when any one of these variables changes, there would be another homogenous region — hence — if the slope of the ground varied or if part of the ground was in grass and another was in cropland, there was another region. Therefore, he came to the conclusion that you probably would have multiple homogeneous regions on the same quarter of land.

One attorney recommended using some ten-dollar words: a contiguous area of land within the same physiographic province that shares the same topography. We finally settled on “homogeneous region shall mean” - “an area of land which shares the same or similar topography, soil composites, climatic and rainfall conditions, which has a prevailing common usage and which may include all or part of one or more counties.”

Our bill passed the Senate today 33-7 and hopefully the House will agree to return the ability to use appraisal judgement to our local county appraisers.

Please feel free to contact me on any issue. I can be reached by writing to Senator Stan Clark, State Capitol-Room 449-N, Topeka, KS 66612; by calling 1-800-432-3924 or 785-296-7399; by FAX at 801-457-9064; or by e-mail at sclark@ink.org

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