

rooms were leased for one year with the exception of the office occupied by the Treasurer for the sum of Six Hundred Dollars

The appointment of Superintendent of County Affairs was considered and postponed until tomorrow

The County Attorney appeared before the Board and gave his opinion in regard to the legality of taxing the stocks of National Banks which was adverse to the right to tax such stocks

On motion the Treasurer was authorized to cancel the tax on Assessment of the National Banks of Lawrence placed on the rolls by order of the Board.

The following resolution was offered and adopted.

Whereas the Supreme Court of the United States have decided that State and Municipal Authorities cannot assess and tax National Bank Association stock or Capital to or against such banks or associations as such, and whereas said Supreme Court have further decided that such State and Municipal Authorities may assess and tax said shares against the individual members of such associations at the place where such banks or associations may be located and whereas the tax law of Kansas enacted in AD 1866 provides that such stock or Capital shall be assessed to such bank or association and not against the individual share or stock holders thereof. Therefore resolved by the Board of County Commissioners of Douglas County Kansas that the members of the State Senate and House of Representatives from the said County of Douglas be requested to use their best endeavors to procure a change in the 9th and 51st sections of said tax law of 1866 at the present session of the Legislature so as to enable the State and Municipal authorities to assess and collect said taxes from the individual stock holders of such Banks or Associations in compliance with the 41st section of the act to incorporate National Bank Associations passed by the United States Congress on or about the 1st day of January AD 1864 said law to take effect from and after its passage

On motion the Board adjourned until tomorrow morning at nine o'clock

Paul R. Brooks
County Clerk

Saturday February 9th AD 1867

The Board met at nine o'clock AM. Full Board and Clerk present.

A petition was presented and read from citizens of that portion of Douglas County lying North of the Kansas river asking that said Territory be set off and erected into a new Township. On motion the Petition was laid over until the April meeting of the Board.