

How B. F. Diggs County Clerk

Douglas Co. Kansas

Dear Sir - Section 84 Chapter 34 Laws 1876 (New Tax Law) after providing for the County Clerk making the tax rolls provides that he shall complete the same and attach his certificate thereto and deliver it to the County Treasurer on or before the first day of November; and shall charge the Treasurer with the amount of the respective taxes assessed on the tax rolls. Section 85 same act provides that all taxes shall be due on the first day of November^{of each year}; and section 91 provides for the imposing of a penalty of five per cent on all taxes unpaid on the 20 day of December. I would suggest to you that when under the law a tax is due and payable on a day specified it is the duty of public officers from that day forward to furnish to the taxpayer every possible facility for the discharge by payment of the charge and lien imposed against their properties. More especially should this be done when, as now the case in our County, every public fund stands in immediate need of every dollar belonging thereto which can be obtained.

In view of these considerations and the fact that said tax rolls are now and for many days have been in your possession completed and were not as required by law turned over to this office on the first day of November, and of the further fact that every day there are numbers and scores of our citizens taxpayers calling at this office desiring to discharge the lien of taxes by law imposed on their property and in order that the public business may go on and no further and greater inconvenience be caused the public, I deem it my duty to thus formally call your attention to this matter and make demand of you that without further delay you deliver to this office the tax rolls for the year A.D. 1878

Yours Truly

Robert Morrow

Lawrence Nov. 22nd 1878

On motion of John Walton, further action under the resolution introduced by him and adopted by the Board ^{on the 19th inst} was indefinitely postponed

Commissioner John Walton introduced the following resolution and moved that it be adopted.

Whereas the law does not clearly settle the question