

Lawrence, Kansas, Aug 5. 1904

The Hon. Board of Co. Com. met in adjourned regular session with the following members present: A. J. Carnell, Chairman, Geo. H. Brune and Geo. H. Glory Co. Clerk.

Claims Allowed.

The Board examined and on motion allowed claims against the County (See Allowances Record "C").

Omitted Tax Resolution.

At a Regular Meeting of the Board of County Commissioners of Douglas County, Kansas, on this 5th day of August, 1904, there being present A. J. Carnell and Geo. H. Brune, among other things the following proceedings were had:

And Whereas, The county clerk, in the year 1903 and 1904, made assessments of personal property belonging to many and different persons in Douglas County, Kansas which had not been listed and assessed for taxation for the years 1898 to 1901 inclusive.

And Whereas, There has been and is a doubt in the minds of some parties as to the legality and right of Douglas County to collect taxes on assessments made in the year 1903 and 1904 on personal property omitted from taxation for the years 1898 to 1901 inclusive.

And Whereas, many of said parties desire, if the said assessments so made are legal, and they are legally liable to pay such taxes, to pay the same.

Now Then Be It Resolved and agreed that those persons desiring to pay the taxes aforesaid mentioned may do so by paying the same to the county Treasurer or Sheriff as other taxes or paid.

And, in the event, should the Supreme Court of Kansas, within eighteen (18) months from this date decide that the county clerk has not the authority and cannot go back more than two (2) years in assessing personal property which had been omitted from assessment and taxation by reason of the owner or their agents,