## COMMISSIONER'S RECORD M

7328 to 7342 inc.; 7398 to 7478 inc.; and 7487, totaling the sum of \$6,289.65.

A motion was made by Chris Schaake that the above changes be ordered. Earl T. Black seconded the motion. The Chairman put the motion and on vote, all Commissioners voting "Aye", it was so ordered.

No further business appearing, the Board adjourned to meet at a regular meeting at 9:50 A. M., Monday, January 4, 1937

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ances F. Brass, Chairman of the Board of County Commissioners. 303

## -January 4, 1937.

The Board of County Commissioners of Douglas County, Lansas, met in its first regular session of the new year 1937. All the Board members, namely: James F. Brass, Chairman, Chris Schaake and Earl T. Black, Commissioners and U. S. G. Plank, County Clerk were present.

The usual number of bills for the maintenance of the Poor and for materials and wages of the county were presented and ordered paid as per Allowance Record.

Barr Gorrill, Trustee-cloct and George Didminior, out-going Trustee of Lecompton Township, appeared before the Board and asked that the township be allowed 55,600.00 for road work under the County's Blanket PUA authorization.

It was properly moved by Earl T. Black and seconded by Chris Schaake that the request for 05,000.00 be granted. On vote, it was allowed by unanimous vote of the Commissioners.

A resolution, setting out in detail the routine in collecting past due taxes, was presented by County Auditor Hildred LeSuer, as the result of a study by herself and Auditor Allen French of the J. E. Caton Auditing Company. Said resolution follows:

## RESOLUTION

RESOLUTION OF THE DOARD OF COUNTY COLLIDSION AG OF DOUGLAS COUNTY, HAMSAS SETTING OUT THE PROCEDURE TO BE FOL OWED IN THE SEERIEF IN SERVING AND MALING REFURNS ON PERSONAL PROPERTY TAX WARRANTO AND THE PROCEDURE TO BE FOLLOWED IN THE TREASURER AND CLEAN OF THE DESTRICT COURT IN OUTAINING JUDGMENT AGAINST DELINCUENT PERSONAL PROPERTY TAXAANSE EASED ON THE RETURN BY THE SHERIFF

WHEREAS the Sheriff roccives Personal Property Tax Warrants issued by the County Preasurer on or about September 1st of any year; and

WHEREAS he is required by law to serve the warrants and make his return within sixty days from receipt thercof; and

WHEREAS at no time in the past has sixty days been sufficient to serve and make collections on all warrants

THEREFORE the County Treasurer is ordered to produce a rubber stamp for reissuing the original warrant as an Alias, using the same number and allowing additional sixty days in which to make his return on such warrants as the Sheriff has been unable to complete service and collection, provided that no additional time shall be allowed after December 51st, following the date of issue. (The rubber stamp shall read as follows: This warrant is hereby reissued on 19 to be served by the Sheriff and a return made thereon within sixty days.).

The Sheriff is ordered to make a report of all warrants on which collection has been made or a true report of uncollectible warrants such as: "No Property Found" or "Taxpayer Not Found--Address Unknown", or "Noved from State" or such other memoranda as will indicate impossibility of collection (that is, where the warrant has actually been served or notice returned by postal authorities) to the County Treasurer at the end of the sixty day period allowed by Law. The balance of the warrants on which no return can be made on account of insufficient time shall be stamped by the Treasurer as indicated above and returned to the sheriff for further service. No additional fees or entries on the records are to be made by the Sheriff or Treasurer because the stamp was used. The Sheriff is further ordered to make a final return on December 51st following the date of issue of all tax warrants in his hands--using the same procedure and terms as used in making his first report. All tax warrants on which the Sheriff shall report insufficient time or the possibility of making further collections shall be abstracted by the-Treasurer, all warrants to be included on a single abstract, with a fee of ten cents added to each warrant as a treasurer's fee for making abstract, which abstract together with the warrants shall be turned over to the Clerk of the District Court to be entered on the Personal Tax Judgment Decket. The Board of County Commissioners interpret the statutes that the tax judgment shall bear six percent interest from the date of filing of the judgment. Further the Clerk of the District Court shall procure a receipt book having original and duplicate to be issued when a tax judgment is satisfied