COMMISSIONER'S RECORD N

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Harry Frazee, Attorney, presented to the Board the following Offer to Compromise for the payment of a tax judgment against Kax Wiedemann.

OFFER TO COMPROMISE AND TO PAY TAX JUDGMENT

To The Honorable Board of County Commissioners of Douglas County, State of Kansas.

vacancy in said department.

Comes now Max B. Wiedemann, individually, and as the owner of the Wiedemann Motors, and submits to this Honorable Board an offer to compromise and pay tax judgment against him as hereinafter set out.

The Wiedemann Motors went out of business in 1936 and has not, since then, reopened for business either in this County or elsewhere.

Max B. Wiedemann was the sole and only owner of The Wiedemann Motors at the time it went out of business and, since that time, he has devoted all of his time and practically all of his earnings toward the payment of the creditors of said organization rather than taking Bankruptcy.

That since his own business failed and he went out of business he has worked for various automobile agencies as an automobile salesman; that he is now employed by The Lawrence Buick Company as a salesman.

That there is now, for the 1935 personal property tax, for The Wiedemann Motors, a judgment in favor of Douglas County, Kansas, recorded in Judgment Dockst No. 8, page 307, in the amount of \$76.66.

That there is now a further and additional judgment, for the 1936 personal property taxes of the said Max B. Wiedemann, in favor of Douglas County, Kansas, recorded in Judgment Docket No. 8, page 307, in the amount of \$3.15.

That there is now a further and additional judgment for the 1936 personal property tax for The Wiedemann Motors in favor of Douglas County, Kansas, recorded in Judgment Docket No. 8, page 307, in the amount of \$76.66.

There is no claim at this time of the invalidity of the listing of the property but it is earnestly contended that the assessment of the property of The Wiedemann Motors was greatly in excess of the actual value of the property and in excess of the amount at which it should have been assessed. However, we are not at this time questioning the validity of the tax nor any of the proceedings in connection therewith nor are we, at this time, waiving any of our rights to do so.

That Max B. Wiedemann, being heavily in debt on account of the failure of The Wiedemann Motors, is having great difficulty in being able to meet his current expenses and make small payments on his old accounts which were contracted while he was in business for himself.

That this offer of payment is made to this Honorable Board of County Commissioners on the theory that this tax claim is now in the form of a judgment in favor of Douglas County, Kansas, and that this Board, under its general powers to manage and control the affairs of the County, has power and authority to compromise judgments as, in its best judgment, seems equitable and proper in the premises and to the best interests of all the people concerned.

IT IS THEREFORE herewith offered that Max B. Wiedemann will herewith pay to The Clerk of the District Court of Douglas County, Kansas, the sum of \$78.23, together with the costs of the said Clerk of the District Court, in full settlement of said judgments as hereinabove set out.

All of which is respectfully submitted.

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Max B. Wiedemann Max B. Wiedemann

Dated at Lawrence, Douglas County, Kansas, this 1st day of December, 1939.

This matter, having been discussed at former meetings and again, at this time, was disposed of by the following action:

RESOLUTION PASSED BY THE BOARD OF COUNTY CORMISSIONERS OF DOUGLAS COUNTY, KANSAS, AT A REGULAR MEETING HELD AT LAWRENCE, KANSAS ON 1st DECEMBER, 1939.

WHEREAS, the matter of an offer to compromise a personal property tax judgment has been made by Max B. Wiedemann, personally and by The Wiedemann Motors of Lawrence, Mansas, Max B. Wiedemann, owner; said offer being presented to this Board and being considered by Earl Black, Chairman, James Brass, Member and Chris Schaake, Member, all being present.

Thereupon, the said Board, after considering said written application to compromise said personal property tax judgments against Max B. Wiedemann and The Wiedemann Motors as evidenced by judgments listed in the written offer to compromise and pay, after being duly advised in the premises and the said Board acting under their general powers to manage and control the affairs of the County find that it would be to the best interest of Douglas County to compromise the total amount due on said tax lien judgments, less costs of the Clerk of the District Court, but including interest and penalties on said judgments, for the total sum of \$78.23, the same being the amount offered by the said applicante in full settlement of said judgments as set out in the offer to compromise and pay.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Douglas County, Kansas, that the offer to compromise said tax lien judgments against The Wiedemann Motors and Max B. Wiede-

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