COMMISSIONER'S RECORD N

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May 20, 1940.

The Board of County Commissioners convoned at the hour of 9:30 A. M., for the purpose of resolving itself into a Board of Equalization, to adjust any discrepancies that may have arisen during the 1940 assessment period. County Clerk, T. R. Gerhart was, also, present.

C. C. Stewart, Attorney for the William B. Roberts! estate, asked that an adjustment be made on the valuation placed on land in Section 54, Township 12, Range 21, Eudora Township, contending that the present valuation is a clerical error on the part of the assessor in that all the land is assessed as bottom land whereas in reality approximately sixty-four acres is upland. He asked that the upland be assessed at \$20.00 per acre. The Board wished to discuss this matter with the Assessor before taking any action.

Mr. W. H. Fleagle, 1026 Ohio Street, request/a decrease in the valuation placed on his home legally described as the S 11' of Lot 148 and all of Lot 150, Ohio Street, which is now on the rolls in the total amount of \$3,820.00, He asked that the assessment be reduced to \$1,750.00, which was the purchase price of the place. This matter was taken under consideration.

Another appeal for property adjustment was heard from Frank M. Banks, 1225 R. I. St. on property described as S2 of Lot 151 and Lot 153, Rhode Island Street, now assessed in the total amount of \$3,415.00. Mr. Banks stated that he purchased this property for \$2,250.00 from the Lawrend Building and Loan, and that the house needs considerable repair. Taken under advisement.

Helen Irvin, 1231 Kentucky Street, owner of property described as Lot 155 and Lot 157, Kentucky, assessed for \$3870.00, requested that this amount be reduced as she will find it impossible to pay taxes on this amount, and because the house needs a considerable amount of repairs. Mrs. Irvin purchased this property from the Lawrence Building and Loan for \$1,500.00. She has no income other than that takes in his amount. than that taken in by roomers. No action this day.

Representing A. R. Wallace, S. C. Hinshaw appeared before the Board with the plea that the valuation of \$5900.00 placed on property described as Lot 143, Kentucky, be reduced, stating that the house was purchase for \$4,100.00 from the Lawrence Building and Loan. Mr. Hinshaw contended, that although he made a "good buy", he felt that the assessed valuation should not exceed the purchase price. No decision.

C. E. Carter, representing the Continental Oil Company, asked, that for next year's assessment, the valuation of all visible gasoline pumps be reduced, since such equipment is becoming obsolete and is worth much less than the value which has been placed on same by the deputy assessor. The Board assured him that this matter would be taken under consideration.

John Schopper, Eudora, made an appeal to the Board for an adjustment on his property located within the boundaries of Eudora City, although said land is being used as farm land and not divided into lots as other city property. The valuation placed on said land is not out of line as compared with other farm property adjacent thereto, but the high taxes on this property is due to the Eudora City rate, which is considerably higher than the township. The Board could take no action at this

Another appeal was heard from George Engelberger, who asked that the valuation placed on his house built in 1937 be reduced. He contended that the valuation placed thereon by the deputy assessor is much more than he actually paid in building the house. The property in question is legally described as Lot 14, Addition #5, North Lawrence. He decision.

Clyde Corp, 920 Conn. Street, asked that the valuation on his property described as S 17' of Lot 78 and N 20' of Lot 80, Conn. Street, in the total amount of \$2070.00 be reduced. Mr. Corp stated that in comparison with other like property in the neighborhood, he felt the valuation on the house should be about \$1,180.00. This property was set aside for viewing.

J. L. Fairbanks, 1212 N. Y. made an appeal for an adjustment on his property described as Lot 148, New York Street, which is on the rolls in the amount of \$2,775.00. Mr. Fairbanks pur-chased the property for \$2,300.00, but felt that he had paid too much for same. No action.

Representing S. W. Thompson, appoared Don Thompson, requesting that the Board give consider-Representing 5. W. incompson, appeared you incompson, requesting that the Board give consider-ation to the reduction of the assessed valuation on property located at 413 W 14th Stroet, which was purchased for the amount of \$3,375.00. The assessment on same is \$4,455.00. Said property is legally described as: Beg. 62. E of SE cor Adams and Ohio Streets, S 100', E 62. N 100', W 62. to beg. This is a large house and is badly in need of repairs, which, according to Mr. Thomp son would cost quite a large sum of money. Placed on viewing list.

Forrest L. Holl, also, requested that the assessment placed on his property located in Simpson's Sub-div., North Lawrence be considered in regard to reducing same. Mr. Holl purchased said property last fall from the Lawrence Building and Loan for 32,200.00. It is assessed at \$3,500.00. He feels that he is being overly assessed, considering the fact that he lacks the advantages of public utilities, and that his house is not in as good condition as improvements on neighboring properties. Taken under advisement.

As agent for Mrs. K. Molen Thomas, appeared Mrs. J. L. Howe, with the request that the assessed valuation of property described as: N 58 46/100' of Lot 10, Block 7, South Lawrence, in the amount of \$2,995.00 be reduced. She stated that her client is willing to soll the home and is trying to do same, but is not asking as much as the property is assessed on the rolls.

Although, the Board adjourned to meet as a Board of County Commissioners, no business of record was taken up

- Board adjourned to meet Tuesday, May 21, 1940.

ATTEST: P. R. Gerlant

County Clork.

T. Black, Chairman of the Board of Earl T. Black,

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County Commissioners.