

# COMMISSIONER'S RECORD N

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Douglas County Republican, Lawrence

May 21, 1940.

All members of the Board of Equalization met this day at the hour of 9:30 A. M.

Appealing to the Board for a property reduction, came Mrs. Ida Feder, 1532 La. Street, who is the owner of property described as Lot 254, Louisiana Street, which is on the assessment rolls in the amount of \$6900.00. Mrs. Feder purchased this for \$4,500.00 from the Lawrence Building and Loan Association for the purpose of taking in student roomers and boarders. This is the only income that she has. The Board took this under advisement.

Anne Gill, 1508 made an appeal in regard to valuation placed on new improvements made on a house at 1841 Maine. However, the amount placed thereon was only \$300.00 which is the least that may be allowed by law in assessing new improvements. Miss Gill was of the opinion that even this amount was excessive. No action.

Thomas Grossman, Route #5, Baldwin, presented his plea to the Board for a reduction in the assessed valuation on his property, legally described as the NW $\frac{1}{4}$  of Sec. 8-14-20, Palmyra Township. The assessment rolls show the total valuation to be \$4,975.00, whereas Mr. Grossman purchased same for \$2,800.00. He believes this should be reduced to \$2,800.00. Board took this under consideration.

Oscar Learnard, representing Axel Larsson, asked that the improvement value placed on a house located on Lot 16, Block 39, be cancelled. This is an old dilapidated house which has been condemned but for sentimental reasons has not been torn down by the owner. Mr. Learnard claims this house is of no value, whatsoever. The Board placed this on its viewing list.

W. E. Spalding appeared before the Commissioners with a complaint that the merchandise stock of the business firms in this city, were assessed far too low. From the records of the County Clerk, he had compiled the following list, with amounts as he quoted to the Board:

Winter Chev. Co.	\$47,050.00	(Misquoted. Stock \$4,750.00.)
Miller Furn. Co.	\$37,060.00	(Misquoted. Stock \$3,760.00.)
Reusch Motor Co.	\$ 3,500.00	
Starling Furn. Co.	\$ 1,050.00	
Ober's	\$11,830.00	
Palace Clothing Co.	\$ 8,600.00	(Stated that he thinks they have at least \$15,000.00)
Otto Furn. Co.	\$ 100.00	
Rankin's	\$ 8,400.00	

Mr. Spalding thought there should be some basis for the assessment of stock so that it would be fair to the real estate owner. He stated that 90% of the stock of merchants is assessed 20% too low, and that the stock he has checked up on is all under-assessed. He, also, said that there isn't a merchant in Lawrence who couldn't pay 70% or 80% on his valuation. In reply to the Chairman's question if he thought these people deliberately lied under oath, Mr. Spalding said he didn't know but that he thought so--he couldn't think anything else. It is his belief that stock should be assessed on the cost price. Mr. Spalding said that this should be checked up and investigated by the Board of Equalization, and he asked that those merchants be reassessed and that the stocks be increased.

No further business, the Board adjourned to meet Wednesday, May 22.

ATTEST:

*T. R. Gerhart*  
T. R. Gerhart,  
County Clerk.

*Earl T. Black*  
Earl T. Black, Chairman of the Board of County Commissioners.

May 22, 1940.

The Board of County Commissioners, sitting as the Board of Equalization, met this 22nd day of May, 1940, in the regular meeting rooms of said board, there being present Earl T. Black, Chairman, Jas. F. Brass and J. E. Sanderson, Commissioners and T. R. Gerhart, County Clerk.

W. Roy Martin, representing Edwin R. Bredine et al, requested that reductions be made on the valuations placed on property described as Lots 142 and 144 on New York Street and the South 84' of Lot 1, Pinckney Street. Lot 142, New York Street now stands on the assessment roll in the total amount of \$2,375.00 and Lot 144, New York Street is in the amount of \$1,375.00. The South 84' of Lot 1, Pinckney Street is on the rolls in the amount of \$2,610.00. This request was set aside for further consideration.

An appeal for a valuation reduction was made by F. E. Eains, 1224 La. Street, on property legally described as Lot 226, La. Street. This property is on the assessment rolls in the total valuation of \$4,660.00. Dr. Eains said this house was built in the year 1912, and is assessed out of line as compared with other houses of like assessment. The Board took this request under advisement.

In regard to the new assessment placed on new improvements on the Kress building, property described as Lot 79, Pass. Street, appeared John Riling, Attorney, J. T. Constant, Contractor and the Store Manager. The total valuation on said property stands on the rolls as follows: Lot: \$9,500; Old Improvements: \$14,350; Remodeling: \$20,000. Total: \$44,250.00. It is the claim of the appellants that the new improvements have been assessed \$10,000.00 too high. It was stated by Mr. Constant, the contractor, that the new improvements on this building would cost less than \$10,000.00. The Board informed them that a decision would be reached after said Board had contacted the Deputy Assessor.

Ruby May Guntort, 312 Maiden Lane, asked the Board to adjust the valuation placed on new improvements made on her property, legally described as Lot 21, Frazier's Sub-Div. Add. #4, North Lawrence. The valuation placed on said new improvements is in the amount of \$1000.00, which brings the total value of the property to \$2,080.00. Mrs. Guntort stated that she thought \$1,800.00 would be a fair valuation for the entire property. The Board placed this on the viewing list.

*Spalding thinks  
we issue that  
merchants stock valuation  
is far too low*