COMMISSIONER'S RECORD N

On the bridge rontals a cash payment for the cars that have crossed the bridge from February 1, 1939 to date, plus the sum of \$800.00 to take care of the extra 50% charge on the first 1600 cars. The \$200.00 payment, as specified in the reorganization plan, could be made at the time all reorganization charges are taken care of, which, as now planned, would be as soon as the work of reorganizing could be put through.

It was, also, stated in this letter that the plan of the Commission is binding on the Trustees in the one instance, and the limited finances of the Company control all current expenses. It, also, stated that the proposal that the delinquent bridge rentals be settled for the sum of \$2,500.00, and a new contract entered into for the use of the bridge on which a charge would be made of \$1.00 for each loaded car moved across, could not be accepted.

No action was taken by the Board of County Commissioners.

The Board adjourned to sit as a Board of Equalization.

W. E. Spalding appeared before the Board on several matters pertaining to the personal property of the merchants in the City of Lawrence. At this time, he presented some facts on the Williams-Roberts Motor Company. It was his contention that this company was underassessed. He, also, stated that in his opinion the stocks of the merchants were assessed far too low and should be raisod-probably reassessment on most of them--maybe not all. Mr. Spalding said that it was his underthereits a state of the Royal Shoe Store, including the shoe stock at Weavers, was about \$13,500, The Board was of the opinion this matter should be discussed with the assessor.

An appeal was made by Carroll D. Clark and his wife for the reduction of the assessed valuation on property described as the S 22' of Lot 165, Indiana Street and Lot 1 and Lot 2, Block 2, Lane's First Addition. It was stated by Prof. Clark that this house was built slightly over fifty years ago; that, although, it is in fair condition for an old house, it has never undergone extensive renovation. The appellant purchased the property for \$3,750.00. It was, also, stated that other houses comparable in structure, size, and condition and ruch more modern, are assessed for much less. The Commissioners set this aside for further consideration.

W. J. Baummartner and a 'r. Collins requested the Board to make some adjustment on the assossment placed on the personal property assessment of the Phi Chi Fraternity. Their complaint was based on the fact that the assessed valuation of the furniture was far in excess of the actual value. They stated that some of this furniture was in very bad shape and needed repairs or replacement, and that they had had this appraised at the value of \$568.00. Therefore, they ask that the assessment placed on said property be reduced from \$655.00 to \$370.00. The Commissioners took this under advisement.

No further business appearing, the Board adjourned to neet Monday, May 27, 1940."

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T. R. Gerhart County Clerk.

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

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May 27, 1940.

With a majority of the mombers of the Board of Equalization, present, said Board convened in the regular meeting rooms to hear appeals for adjustment on assessed valuations. J. M. Sanderson, Commissioner, was absent this day.

The appeal of Etta Mitchell for a reduction in assessment on real estate was heard. This property is described as the S 90' of Lot 25, S 90' of Lot 27, S 90' of Lot 29, all in Block 19, West Lawrence. The total assessed valuation is \$2,925.00. Mrs. Mitchell claims she purchased this property from the Building and Loan for \$2100.00, and was told at the time of purchase, that she could get the taxes reduced. The Commissioners told her they would take this under advisement.

A request for adjustment on the valuation of \$4,075.00 placed on property described as Lot 137, Kentucky Street, was made by John W. Lawson. Mr. Lawson stated that he thought this was out of line and desired to have it reduced. Request set aside for further action.

Fred Rothberger, Eudoru, appealed for a property reduction; said property is described as Lot 9 and 120' of Lot 10, Block 145, Eudora City. Total valuation on same is \$3,630.00. This is a business building, namely a garage, and was purchased for \$2,200.00. The appellant said the building needed repairs which would require considerable expense. No action this day.

Mrs. Clara Johnston, askod for an adjustment on Personal Property. She claimed that she had erroneously placed too high a valuation on furniture when same was assessed by the Deputy Assessor. She asked that her refrigerator be reduced from \$75.00 to \$50.00 and that her stove be reduced from \$75.00 to \$50.00. Appeal set aside for future action.

B. Hildebrand's appeal was made in regard to the valuation on land described as the NNPof NE-of NNP and South 60 acres of E. of NNP and No of SNP of NNP. 28-12-19. Mr. Hildebrand paid approximately \$31.00 per acre for the lund, exclusive of improvements and does not think said land should be valued more than the purchase price. The total value of the land now on the assessment rolls is \$3,900.00. He asked that it be reduced to \$2,790.00. He asked for no reduction on improvements. Set aside for decision at a later date.

The Board adjourned to meet Tuesday, May 28, 1940.

Tal J. Black

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