

COMMISSIONER'S RECORD N

Douglas County Republican, Lawrence

is described as the S 45' of Lot 92 and the N $\frac{1}{2}$ of Lot 94, Ohio Street. The total assessment placed on same by the Deputy Assessor is \$3,150.00. He, also, called the Board's attention to what he thought was a discrepancy in the lot values in that neighborhood. Mr. Jella asked that the total assessment be no more than \$2500--this would call for the improvements on S 45' of Lot 92 to be reduced from \$2,480 to \$1,890, and the N $\frac{1}{2}$ of Lot 94 be reduced from \$310 to \$250.00. He asked for no reduction on the S 45' of Lot 92 as far as the lot, itself, is concerned. This was set aside for viewing.

W. H. Eastman, Deputy Assessor, met with the Commissioners to discuss the assessment placed by him on the remodeling of the Kress building. After considerable discussion, the Assessor recommended that the assessment on the new improvements which were \$20,000, be reduced to \$15,000. This would leave a total of \$39,230.00 on the property. It was, also, suggested by Mr. Eastman that the assessment on new improvements for Ruby May Guntert, be reduced.

Again, W. E. Spalding appeared before the Board to discuss the personal property assessments on merchandise stocks. Mr. Spalding, also, stated that the instructions sent out by the State Tax Commission should be revised, since it is his belief that they are now contradictory. He asked if the Board had done anything concerning the Williams-Roberts assessment. He contended that in his judgment, the Board should take some action on this company's assessment and, also, the other garages would have to be equalized.

An appeal was heard from Sibyl McDonald, in regard to the assessed valuation of property described as the N $\frac{1}{2}$ of Lot 56, N $\frac{1}{2}$ of Lot 58, N $\frac{1}{2}$ of Lot 60, N $\frac{1}{2}$ of Lot 62, N $\frac{1}{2}$ of Lot 64 and the N $\frac{1}{2}$ of Lot 66, Elm St., City of Baldwin. The valuations of said lots is \$185.00 plus \$495.00 for the improvements, making a total of \$680.00. A chicken house, included in the assessment, has burned down and has not been replaced. Mrs. McDonald says she is assessed \$250.00 more than she paid for the property. It was stated by the Board that since the chicken house had been destroyed by fire, the valuation of \$45.00 covering same, now on the assessment roll, could be taken off. She, also, claims she doesn't receive enough rent from the property to pay the taxes.

The Board of Equalization, by formal action, made its decisions on all the appeals heard to date from taxpayers and property owners who requested adjustments in assessed valuations:

Name	Adjustment
C. C. Stewart, Attorney for Mrs. Wm. E. Roberts	Land reduction \$3,990.00
Ethel A. Fleagle	None
Frank M. Banks	None
Helen Irwin	None
A. R. Wallace (represented by S. C. Hinshaw)	None
Continental Oil (Carter)	None
John Schopper	None
Minnie Engleberger	None
Clyde Corp	None
J. L. Fairbanks	None
S. W. Thompson	None
Forrest L. Noll	None
Mrs. K. Helen Thomas	None
Ida Fedor	None
Anne Gill	None
Thomas Grossman	None
Oscar Leonard	None
W. Roy Martin	None
F. B. Dains	None
Kress Company	New improvement reduction \$5000.00
Ruby May Guntert	New improvement reduction \$280.00
M. R. Gill (H.O.L.C)	None
Maude M. Kasold (Rep. Park Hetzel, Sr.)	None
H. B. Ober	None
Carl Graeber	None
Carroll D. Clark	None
Phi Chi Fraternity (Baumgartner)	None
Etta L. Mitchell	None
John W. Lawson	None
Madge M. Rothberger	None
Mrs. Clara Johnston	Personal Property reduction \$50.00
B. Hildebrand	None
Herbert Gleed	None
Lawrence Women's Club	New improvement reduction \$700.00
Harold Simon	None
Edwin Ott	None
Clarence A. Miller	None (Recommend \$320.00 reduction to State Tax Commission.)
Lonna McAlearney	None
Leonard Jella, Sr.	None
Sibyl McDonald	None

Practically all of the above appeals were on real estate. According to the ruling of the County Attorney, the Board has, only in specific cases, the jurisdiction to make adjustments this year.

The Board discussed, again, the personal property assessment of the automobile dealers in the city. In view of the evidence presented to the Board of Equalization, the Commissioners believe that said dealers have been underassessed for a number of years, particularly on merchandise stock. Therefore, they ordered that the valuations be increased on the dealers as follows:

Valuations increased on car dealers

J. E. Appleton