

## COMMISSIONER'S RECORD N

Douglas County Republican, Lawrence

Don Rults, Attorney for the Griffith-Dickinson Theatres, Inc., again, appeared before the Board and presented the following petition.

BEFORE THE COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KANSAS.

IN THE MATTER OF THE APPLICATION OF  
GRIFFITH-DICKINSON THEATRES, Inc., a  
corporation.

P E T I T I O N

Comes now the Griffith Dickinson Theatres, Inc., and state that it is a corporation duly authorized to transact business in the State of Kansas.

Your Petitioner states that it is the owner of a base lease on the property commonly described as the Dickinson Theatre, and Varsity Theatre located in Lawrence, Douglas County, Kansas; that it is and has been the owner of all the personal property located in said theatre buildings from and after April 1, 1939.

Your Petitioner further states that on or about the 1st day of June, 1939, your petitioner received from the County Treasurer of Douglas County, Kansas, a statement setting forth the personal property taxes due to Douglas County, Kansas, for the personal property located in the Dickinson and Varsity Theatres. Said tax statement showed taxes due for the years of 1937 and 1938 on the personal property located in both of said theatres. Said statement contained the following "figures good to June 20, 1939". The tax statement being attached hereto under mark of Exhibit "A".

Pursuant thereto, your Petitioner paid all taxes set forth in said tax statement. The receipts for said payments being the Sheriff's receipt, No. 388 in the amount of One Hundred Seventy-five and 75/100 (\$175.75) Dollars for 1937 taxes on both theatres, and the County Treasurer's receipt No. 285496 for the 1938 taxes on the Dickinson Theatre, and receipt No. 285497 for the 1938 taxes on the Varsity Theatre. Said receipts being attached hereto under mark of Exhibit "B".

On June 27, 1939, a letter addressed to Glen W. Dickinson, the owner of said personal property prior to April 1, 1939, was delivered to your Petitioner. Said letter being the statement of Allen French, the Certified Public Accountant for Douglas County, which showed that the personal property taxes for both theatres for the year of 1937 had not been paid. In accordance therewith, your Petitioner advised Mr. French that the 1937 taxes had been paid, and cited the receipt above set out. The letter from Mr. French, and the answer from your petitioner is attached hereto under mark or Exhibit "C".

On or about May 1, 1940, your Petitioner received a statement from the County Treasurer of Douglas County, Kansas, showing the personal property taxes due against the Dickinson and Varsity Theatres, Lawrence, Douglas County, Kansas, and said tax statement showed not only the 1939 taxes due against said theatres, but also showed delinquent taxes for the year 1935 and 1936. Said tax statement being attached hereto under mark of Exhibit "D".

Your Petitioner further states that in accordance with the terms of its Purchase Contract from Glen W. Dickinson the personal property was purchased on the basis of a base figure from which was deducted outstanding liabilities, the figure then remaining was the purchase price. Upon receipt of the tax statement marked Exhibit "A", showing the 1937 and 1938 personal property taxes as the amount of taxes due to the County, your Petitioner relying thereon, completed the contract and paid Mr. Dickinson the purchase price. Your Petitioner had no interest in the property prior to April 1, 1939, and had no notice of the 1935 and 1936 delinquent taxes.

The tax statement received in May of 1940 shows delinquent taxes on the Varsity Theatre of One Hundred Nine and 73/100 (\$109.73) Dollars for the year 1935 and Ninety-five and 17/100 (\$95.17) Dollars for the year 1936. One Hundred Twenty-seven and 90/100 (\$127.90) Dollars due against the Dickinson Theatre for 1935, and One Hundred Eleven and 35/100 (\$111.35) Dollars due against the Dickinson Theatre for the year 1936. In addition to these delinquent taxes, the treasurer has levied Sixty-three and 11/100 (\$63.11) Dollars penalties on the delinquent taxes at the Varsity Theatre and Ninety-three and 76/100 (\$93.76) Dollars penalties on the delinquent taxes at the Dickinson Theatre, or a total of One Hundred Fifty-six and 87/100 (\$156.87) Dollars.

Apparently the reason your Petitioner was not notified in the 1939 statement of the delinquent taxes for the years 1935 and 1936 was due to the fact that these taxes had been placed on the Judgment Roll in the Clerk of the District Court Office. The Treasurer had failed to check this Docket before reporting the delinquent tax. He did, however, check this Docket before reporting the delinquent tax in 1940. A certified copy of the Judgment Docket of the District Court showing the entry of the 1935 and 1936 taxes on the Judgment Docket is attached hereto under mark of Exhibit "E". The Judgments were in the Clerk's office on April 5, 1937 and October 12, 1938.

By failing to show the 1935 and 1936 delinquency on the 1939 tax statement your Petitioner has assessed against it, Four Hundred Forty-four and 15/100 (\$444.15) Dollars in taxes which should have been deducted from the purchase price according to the terms of its Purchase Contract. Also there is One Hundred Fifty-six and 87/100 (\$156.87) Dollars assessed in penalties.

Your Petitioner further states that through no fault of your Petitioner or its officers there is now Six Hundred One and 2/100 (\$601.02) Dollars delinquent taxes on its personal property located in the Dickinson and Varsity Theatres, and requests the County Commissioners to consider favorable its application for a compromise settlement of the penalties and the delinquent tax.

Your Petitioner requests that the penalties in the amount of One Hundred Fifty-six and 87/100 be cancelled, and further requests that the delinquent tax for the years of 1935 and 1936 be compromised.

Respectfully Submitted,

GRIFFITH DICKINSON THEATRES, Inc.

By D. S. Rults  
Attorney for Petitioner