

## COMMISSIONER'S RECORD N

Douglas County Republican, Lawrence

For a reduction on property in Baldwin, came Earl Whitley of the Phillips-Whitley Chevrolet Company. The property in question is Lot W on High Street and was bought by this company for \$920.00 at the tax sale. This is an old hardware building, and is in such poor condition that the Chevrolet Company is unable to get the materials at the present time to make repairs. It was their intention to use this building as a garage. However, at the present time, the floor is so bad, they are unable to get a car in it. The lot is now valued at \$450.00 and the building at \$3200.00, making a total of \$3650.00. The Board told Mr. Whitley that it would like to view this property before making a decision on his request, and would probably do so within the next few days.

Fred J. McDonald appealed to the Board for adjustment on the assessment of a house at 2136 Ohio, which was increased from \$890.00 to \$1890.00 this year. The lot is valued at \$110.00. Said property is described as Lot 63, Fairgrounds. Mr. McDonald claims that he has made no new improvement on this place this year; therefore, he did not understand the increase in valuation. He says that he paid \$1400.00 for the property and has \$750.00 worth of furniture in the house. He now rents it for \$50.00 per month, but during ordinary times would not receive this much. This is a small three-room rock house and is not in the best of repair. The Board wished to confer with the Deputy Assessor before reaching a decision in this matter.

Mrs. A. J. Anderson, 715 Vermont, asked for a reduction on her property at 746 Ala., legally described as the W $\frac{1}{2}$  of Lot 12, Blk. 12, Lane Place. The property is assessed for \$2325.00, \$135.00 for the lot and \$2190.00 for the improvements. She said the valuation on this house was raised \$1000.00 in 1942. The Commissioners explained that evidently in the minds of the assessors, the property had been assessed too low. The Board listed this for viewing.

The Board adjourned to sit as a Board of County Commissioners.

To discuss the proper drainage for a road in Clinton Township, which lies on the quarter line North and South in Section 16-13-18, appeared a delegation, consisting of the three members of the Clinton Township Board, namely: Leslie J. Demeritt, William M. Johnson and F. C. Flory; Messrs. Kampschroeder, Torneden and Tuckel; the County Engineer and other interested parties.

The difficulty among the property owners at this time is to agree just where this ditch is to be dug. One property owner wanted the ditch on one side of the road only and another wanted it on both sides of the road. It was the thought of the County Attorney that the landowners should have a competent engineer inspect the situation and decide where the drainage ditch should be. He would have a better knowledge of such things and surely would have a better knowledge of drainage than the ordinary layman.

The county's only interest in this matter is the renting of county machinery to Clinton Twp. for its use in digging the ditch. The actual construction of the ditch lies between the landowners and the township.

Considerable discussion was gone into and numerous arguments were heard as to the advantages and disadvantages of placing this ditch on the one side or on both sides of the road.

(Commissioner Penny who was absent during the first part of this session arrived at this time)

The Chairman brought the meeting to a close by suggesting that Mr. Torneden and Mr. Ice agree among themselves as where this drainage ditch should be and whenever they reached a decision, the county was willing to loan its equipment to the township for its use in digging the ditch.

The Board adjourned to meet as a Board of Equalization Tuesday, May 18, 1943.

ATTEST:

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

*L. H. Griffith*  
L. H. Griffith, Chairman of the Board of  
County Commissioners.

May 18, 1943.

All members of the Board of County Commissioners, namely: L. H. Griffith, Chairman, Ed Johnson and M. N. Penny, Commissioners, met this day to resolve themselves into the Board of Equalization in order to hear appeals on 1943 assessments. T. R. Gerhart, County Clerk, was, also, present.

In the interest of the Palace Clothing Company, 843 Mass. Street, there appeared R. G. Campbell, Manager. Mr. Campbell's complaint was on the valuation placed by the deputy assessor on merchandise stock, said stock was returned by the assessor in the amount of \$10,000.00.

Mr. C. contended that he is not assessed in proportion to other merchants on the street with similar businesses, and quoted Ober's and Carl's. Ober's stock is assessed at \$14,500.00 and Carl's at \$8,000.00. He had in his possession several reports on other merchants in the city, which he secured from Dunn and Bradstreet, and which he endeavored to offer to the Board for evidence. Commissioner Penny declined the offer of such reports, stating that same, in his opinion, were irrelevant to the appeal of the Palace Clothing Company. Mr. C. argued that he secured such information in order to prove to the Board that in proportion to the stock owned by certain other merchants, that of the Palace was entirely out of line.

In order to secure figures in support of the assessment on merchandise stock, the Commissioners asked if Mr. C. would submit his income tax report. Mr. C. showed his unwillingness to do so, and stated that the producing of such report is not necessary for the assessment of personal property in his store. He, also, pointed out the fact that the assessment on the store as a whole is \$460.00 higher than it was in 1942, with the increase being on store and office equipment and furniture. The stock remains at the same figure.

Commissioner Penny remarked that he is willing to leave the situation just as it is, and that according to the Dunn and Bradstreet's report, the stock is assessed less than 50%. Actually, Mr. C. stated, the inventory stock is in the amount of \$11,000.00.