COMMISSIONER'S RECORD N

county. The assessor listed 2 Chev. Trucks for \$600.00. One of these, claims Mr. Rutter, has been wrecked. Auto Testers were listed at \$5000.00. Mr. Rutter says he is a demonstrator and not in the automobile business. He teaches the students how to use this equipment, but is not a salesman for same. The company gives a 40% discount when such equipment is sold to the government and the schools. They are sold to other buyers at list cost. After listening to his plea, the Board agreed to assess this equipment for actually what the company received for them: namely, 40% of the list cost. After listening to \$400.00 (\$300.00 for one and \$100.00 for the one that was wrecked); 5 auto testers changed to \$2600.00, 5 Portables @ \$53.00 (\$265.00), 4 Dist. @ \$270.00 (\$1080.00), makes a total of \$4,345.00, less 40% discount of \$1578.00, leaving the net total of \$2767.00 or for taxation purposes \$2765.00.

The re appeared G. H. Allen asking that the Board reduce the assessed valuation of his property known as Lot 183, Kentucky Street. The lot is assessed at \$900.00 and the improvements at \$3675.00, making a total of \$4575.00. Mr. Allen said he purchased this house for \$4500.00, but that the only reason for buying the property and paying this price was due to the fact that it was necessary for him to secure a house. At that time, the housing problem was so acute in Lawrence, he could not rent another house and had to pay a higher price for this one. After discussing this case, the Commissioners made a \$800.00 reduction in the improvement value, leaving on the tax roll the lot valued at \$900.00 and the new improvement value of \$2875.00, making a total of \$3775.00.

The Board adjourned to meet May 20.

ATTEST:

MR Gerhard Gerhart County Clerk.

Chairman of the Board of County 6

May 20, 1943.

All members of the Board of Equalization and the County Clerk met in the regular meeting rooms of said Board.

Mary Cornwell from Baldwin City, Kansas, asked for adjustment on her property in Baldwin, described as Lots 23, 24, 25 and N 16' of Lot 26, Sixth Street. The house is situated on Lots 24 and 25 and is assessed in the total valuation of \$540.00. This is an old house, 7 rooms and the downstairs apartment is rented furnished with all utilities paid for \$20.00 per month. Mrs. Cornwell said she is unable to increase the rent under the new rent control set-up, and that this is all the income she has. She said she had difficulty in keeping this property from going to the last Judicial Tax Sale. The Board said that it wished to view this property before making adjustment on same in order to determine if such adjustment should be made.

A. H. Gerald, 645 Conn. Street, presented his complaint on the assessed valuation of his property described as Lot 17 and 19, Conn. Street. Lot 17 is assessed for \$375.00 plus \$1400.00 for improvements and Lot 19, which is a corner lot, is assessed for \$470.00 plus \$1400.00 for improvements. Mr. Gerald believos that the improvements are assessed too high. This is a seven room house between 40 and 50 years of age. He stated that he gave \$2500.00 for the property. Before reaching a decision, the Board decided to view the property.

The Board conferred with Deputy Assessor E. S. Peckham in regard to his assessing the business properties in Lawrence. Several of the merchant's assessment sheets were discussed in detail.

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tej	ADDTOVO	y reports of the following officers were by proper motion, d by the Commissioners: John Callahan, Clark of the bill.			pany
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ting	County	County Attorney, Harold A. Beck, Register of Deeds, C. E. Engineer, Roslan Skinner, Sheriff and T. R. Gerhart, Coun	Podpond		
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It was moved by M. N. Penny that the Board accept the proposal as submitted by the World Company. Ed Johnson seconded the motion. On vote, motion carried by unanimous vote.

The Board adjourned to meet as a Board of Equalization on Friday, May 21.

ATTEST:

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of

AR Gerhard T. Gerha County Clerk.

May 21, 1943.

All members of the Board of County Commissioners, sitting as the Board of Equalization, met in the regular meeting rooms of said Board, there being present, also, T. R. Gerhart, County Clerk.

Julius Zeeb, 1028 Rhode Island, appeared to ask why he was not given the constitutional exemption on his personal property sheet. It developed that Mr. Zeeb is a single man, and because he is not maintaining the old homestead or a home for dependents of the original family, he is not entitled to the exemption. Therefore, his assessment will remain as is.

The Board viewed the property of A. H. Gerald, 645 Conn., and after said viewing, reduced the value of the improvements from \$2800.00 to \$2000.00 making the total for the property \$2845.00.

The Board made no change in the personal property assessment of the Standard Oil Company. The bulk plant on Lots 34 and 36 Pennsylvania Street was changed as follows: Lot 34 remains at \$450.00. Improvements on said lot reduced from \$3580.00 to \$3000.00. Lot 36 remains at \$630.00. Improvements on said lot reduced from \$4120.00 to \$3500.00. (Total improvements: \$6500.00)

The Board adjourned to make a visit to the Montgomery Ward Store for the purpose of inspecting the merchandise stock. During such time, Mr. I. S. Brown, Manager, showed them actual figures on the