## COMMISSIONER'S RECORD N

Mr. Taylor said that they had very little room to service cars at this station, and the railroad crosses part of one lot.

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The Chairman told Mr. Taylor that the Board would take this appeal under consideration and give an answer to his company as soon as the County Board reached a decision.

Edwin Howe, 822 East 11th Street, Ottawa, appeared, asking for lower assessments on several properties he owns in Lawrence. The legal descriptions of the properties, the valuation of each and the present rentals are listed as follows:

Description	Valuation	Present Rental
	Lot \$ 630.00 Imp. 1000.00	
Lot 16, Blk. 7, South Lawrence (2001 Mass.)	Total \$ 1630.00   Lot \$ 540.00	\$32.50 per mo.
	Imp. 1590.00 Fotal <b>\$ 2130.00</b> Lot <b>\$ 540.00</b>	\$40.00 per mo.
	Imp. 1000.00 Fotal \$1540.00	\$37.50 per mo.
	Lot \$ 180.00 Imp. 1100.00 Fotal \$ 1280.00	\$32.50 per mo.

Mr. Howe says that his taxes are too high, and that unless they are lowered, he will be compelled to let his property go to the Judicial Tax Sale then buy them back at a lower figure.

The Commissioners placed this property on the viewing list.

Adjournment was taken to meet again Wednesday, May 26, 1943.

ATTEST :

T. R. Gerhart, County Clerk.

hairman of the Board of County

May 26, 1943.

All members of the Board of County Commissioners met as a Board of Equalization this 26th day of May, 1943, there being present, also, T. R. Gerhart, County Clerk.

Said Board immediately adjourned to make a tour for the purpose of viewing certain properties on which appeals for adjustments had been made.

After said viewing, the Board reconvened at the courthouse.

Asking for an adjustment on farm property, appeared Chas. J. Montfoort, Route #1, Richland. Said property is described as the  $E_{\Sigma}^{1}$  of  $SW_{4}^{1}$  of  $SW_{4}^{1}$ , Section 36-12-17 (120<sup>4</sup>). The assessor placed a valuation of \$2300 on this land, with 60 acres tillable at \$1800 and 60 acres non-tillable at \$500.00. Actually, Mr. Montfoort said that 40 acres were tillable and 80 acres non-tillable. The appellant claimed that he received only \$82.00 off this land last year, and that he would sell the farm today for \$1400.00.

Because of the error in setting the valuation on the tillable and non-tillable land, the Board was of the opinion that some adjustment should be made; therefore, the Commissioners placed a valuation on the tillable land at \$30.00 per acre, totaling \$1200 and \$7.50 on the non-tillable land, totaling \$600.00, making a total of \$1800 for the farm.

The Commissioners reduced the value of Lot No. 4, less RR, Levce, owned by the National Refining Company from \$1350.00 to \$550.00. No change was made on the lot nor improvements on Part of Lot No. 5, Levee.

The Board discussed the appeal of Orville Flory for a reduction on his property known as Lot 2 Evergreen Addition, Wakarusa Township. The lot is assessed for \$115.00 and new improvements for \$2500.00. After this property was viewed by the Board, it was of the opinion that same merits a reduction in the improvement valuation. The amount of \$2500.00 on the improvements was reduced to \$2000.00, making a total assessment of \$2115.00 for the property.

The Commissioners voted to make no change in the assessment of the four properties belonging to Edwin Howe.

Chester Howard, Charles Ott, and nephew, presented their plea for valuation reductions on property in Eudora Township and Marion Township, formerly owned by the brother of Mr. Ott, now deconsed. The property in Eudora is described as the  $E_2^1$  of  $SW_4^1$ , 24-13-20 (80<sup>a</sup>) and the E 60<sup>a</sup> of  $NW_4^1$ , 24-13-20. (80<sup>a</sup>). The eighty acros are assessed for a total of \$4600.00 and the 60 acros for a total of \$2700.00. Mr. Ott says that on the home place in Eudora there are actually only 45 acres tillable instead of 60, as turned in by the Deputy Assessor.

In comparison with other property similar to this farm in Eudora, it was apparent that this particular farm is assessed out of line; therefore reduction was made, placing the total assessment at \$3600.00. This reduction applies to the 80 acros tract; no reduction was made on the 60 acros tract.

Property in Marion Township, legally described as the E 120<sup>4</sup> of the SW<sub>4</sub><sup>1</sup>. 23-14-18, assessed at \$3360.00 was reduced to \$2500.00. This farm is in very poor condition and will take considerable expense to improve it.

The Board adjourned to meet as a Board of Equalization Thursday, May 27, 1943.

ATTEST: T. R. Gerhart, County Clork.

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