

COMMISSIONER'S RECORD N

Douglas County Republican, Lawrence

assessment roll shows this to be 60 93/100 acres in the river, the tract being Lot 1 in SE $\frac{1}{4}$ of Section 27-12-20. Mr. Schmaek stated to the Board at this time of viewing that approximately 20 acres of this tract were in the Kaw River. It was the opinion of the Board that the total assessment placed on this entire parcel of land was too low if only a fraction of it was in the river; therefore, the Commissioners made no reduction on the assessed valuation as requested. The total assessment for this piece is on the rolls at \$100.00.

The Board reconvened once again in the regular meeting rooms, then in the early afternoon adjourned to view the property known as the Patee Theatre, and listed on the tax rolls in the name of Elmer C. Rhoden and wife, but now owned by the Commonwealth Theatre Corp. Stanley Schwahn, Manager of the Commonwealth Theatres in this city, made the assessment complaint and accompanied the Board and the County Clerk on the viewing of this property.

The property is described as the NE $\frac{1}{2}$ of Lot 60, Mass. St., and is assessed at \$3465.00 for the lot and \$7750.00 for the improvements, making a total of \$11,215.00. Said property is now distressed, and is not now being operated as a theatre. It would cost considerably to convert the present type of structure into a building that could be used for other business purposes. Mr. Schwahn said that it is very doubtful that this will ever be reopened as a theatre. The building is quite narrow and does not accommodate the public as the newer theatres. The Commissioners carefully checked these improvements with the other improvements of business buildings in that same block.

The Commissioners viewed these improvements carefully before reaching a decision in the matter. It was the unanimous opinion that some adjustment should be made; therefore, it was agreed that the improvement value be reduced from \$7750.00 to \$4200.00, which with the lot value of \$3465.00, leaves a total of \$7665.00 on the tax roll. (A reduction of \$3550.00).

The Commissioners viewed the merchandise stock at the Miller-Jones Shoe Store, which had been assessed for \$4200.00 by the deputy assessor, and on which Mr. M. P. Watson, local manager, made an appeal to the Equalization Board for an adjustment. He had, also, asked that the Board consider a reduction on the fixtures which had been assessed this year for \$500.00. This is the second highest assessment on fixtures of any shoe store in town, Royal's being the highest. In comparison with the fixtures in the other shoe stores, it was apparent that the valuation placed on these at Miller-Jones, was excessive, therefore, the Board reduced same to \$250.00. Mr. Watson produced his inventories so that the Commissioners could see proof of his statement that the stock was assessed too high. This, along, with the actual viewing of the stock, was sufficient to support the Board's decision by reducing the stock from \$4200.00 to \$3700.00.

The Board made no change in the assessed valuation of the property owned by Ophelia Dyche at 1617 Mass. Street, on which she appealed for a reduction on May 19, 1944.

The Board adjourned to meet as a Board of Equalization on Wednesday, May 24, 1944.

No regular county business. Board adjourned to meet May 24.

ATTEST:

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

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

May 24, 1944.

a majority of
As per adjournment, the members of the Board of Equalization and the County Clerk met in the regular meeting rooms of the Board.

In the matter of requesting an adjustment on the assessed valuation of the Alpha Omicron Pi Alumni Association (Sorority) at 1144 Louisiana, appeared Mrs. A. J. Mix and J. M. Clevenger. This property is described as: Beg. 125' W of NW cor of Ohio and Hancock Streets, W 125', N 75', E 125', S 75'. The lot is assessed for \$1395.00 and the improvements for \$10,840, making a total of \$12,235.00.

With Mrs. Mix and Mr. Clevenger, the Board and the County Clerk viewed this property. The Association is considering purchasing this property, the purchase price being \$11,000.00 of which approximately \$3000.00 of this is for back taxes. This house is in need of consider repair, and after viewing same, the Commissioners were of the opinion that the valuation on the house should be reduced; therefore, action was taken reducing the improvements to \$8405.00 plus \$1395.00 for the lot, making a total of \$9800.00 for the property.

Asking for a reduction on his home at 710 Indiana, appeared James "Jimmy" Moore, the property being described as Lots 21 and 22 in Block 6, Lane's First Addition. The improvements are located on the two lots, Lot 21 being \$900.00 for the lot and \$2415.00 on the improvements; Lot 22 being \$900.00 for the lot and \$2585.00 on the improvements, making a total of \$6800.00 for the whole property. Mr. Moore said he purchased this property for \$5500.00 on a contract, and that this was appraised before he purchased it, for \$5200.00. The Board viewed this property this day, and compared the property in question to other properties in that same neighborhood.

It was agreed that the valuation of the improvements be reduced in the amount of \$800.00; therefore, the improvement value of Lot 21 was changed from \$2415.00 to \$2015.00, and the value of improvements on Lot 22 was changed from \$2585.00 to \$2185.00. Both of the lots are assessed at \$900.00 each, thereby making the total for the property as adjusted, \$6000.00.

Representing the Coca Cola Bottling Company, appeared Arthur J. Stanley from Kansas City and Harold Testerman from Lawrence; they presented an appeal for the adjustment of the personal property assessment made on the company's property in this county. They consider the assessment too high. The representatives say that their company has seven electric boxes and forty-two others (ice) in this county. They suggested the assessment of \$20.00 each for the electric and \$10.00 each for the others, which figure the Commissioners considered too low, especially on the electric machines. The electric boxes cost \$125.00 when new. After some discussion, the Board adjusted the assessment by reducing the amount placed on the machines by the deputy assessor, from \$1400.00 to \$1000.00, which makes the total for the personal property return \$3340.00. Although, they requested a reduction on the trucks listed, no change was made, as these trucks were assessed at the figure set up by the automobile and vehicle guide, and are assessed on the same basis as other vehicles in the county.