

COMMISSIONER'S RECORD N

517

Douglas County Republican, Lawrence

Mr. Lee has four rooms and bath, and not 5 rooms as listed on his assessment. Mr. Lee compared his property with the property at 2006 Tennessee and 2010 Tennessee, both of which were built in 1943 by Happy Homes and are classed as Type B and Type C respectively. Mr. Lee's house is new construction. No decision was made pending a viewing of the premises.

Frank Fowler, 1041 New York, asked that the valuation placed on his house in the amount of \$725. be lowered.

Plate #468

Land \$375

Imp \$825

(House 725 and garage 100)

Mr. Fowler's complaint was based on the 1946 assessment. The property does not have a bath. The Board viewed the above property at 1041 New York and reduced the value of the house to \$600., making a total improvement valuation of \$700.

Ray Christy, 905 Connecticut, who is purchasing the property at that address from Eva Mintier appeared regarding the new valuation of the improvements on his property in the amount of \$800.

Plate #610

Land \$450

Imp. \$1360

(House 1110, garage 250.)

The house was originally assessed at \$560. in 1946, however, asbestos siding has since been added to the house, which in the opinion of the deputy assessors increased the value thereof \$550. The garage, assessed at \$15. in 1946, has been converted into temporary living quarters and valued at \$250. by the deputy assessors, the \$15. previous valuation placed on the garage was removed. The Board viewed the property this day and valued the house and improvements at \$910., the garage at \$200, making a total valuation on the improvements \$1110.

E. E. Larson, Route 5, appeared in regard to the new improvements on his tract of land in Grant Township, which were assessed at \$800 as follows:

Plate #G-279

Land \$1810

Imp. \$1450

(Old house 500, new imp. 950)

The new improvement is a garage previously assessed at \$150 converted into a modern dwelling with basement and bath. After some discussion, the members of the Board being familiar with the property, the valuation was reduced as follows: \$500 on the old house as previously assessed, and \$600 on the new house, making a total valuation of improvements \$1100.

No further protests or business, the Board adjourned to meet Tuesday, May 20.

Attest:

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

L. H. Smith
L. H. Smith, Chairman of the Board of
County Commissioners of Douglas County.

May 20, 1947.

The Board of County Commissioners of Douglas County met in regular session as required by law to act as the Board of Equalization, Vice-Chairman Ed Johnson and Commissioner Elmer W. Ousdahl, and County Clerk T. R. Gerhart being present.

Othal M. McRay, Eudora, appeared in regard to his dwelling assessed at \$400 as follows:

Plate #EO-3247

Land \$35

Imp. \$400

Mr. McRay based his complaint on the 1946 valuation, and stated he paid \$250 for the house and lot. No decision was made this day, the Board desiring to consider the matter and perhaps view the premises.

William E. Duggins, 1821 Alabama, appeared in regard to his house which is new construction at that address, valued as follows:

#3215

Land \$300

Imp. #2800

This is a Carl Porter construction, the building permit issued for \$4450. Upon viewing the premises this day, the Board reduced the value of the improvements to \$2200.

Archie Welch appeared in regard to the property at 1206 Delaware, standing on the tax roll in his father's name, George H. Welch, assessed as follows:

Plate #2580

Land \$1000

House \$1600

Mr. Welch compared the property in question with the property across the street, at 1205 Delaware, which is assessed at \$1400 on the house. Mr. Welch's complaint was based on the 1946 assessment. Upon viewing the premises this day, the Board reduced the value of the house to \$1400.

R. S. Filkin, Secretary of the national Farm Loan Association, and local representative of the Federal Land Bank, 723 Massachusetts, appeared to protest \$5.00 per royalty acre assessment and all mineral rights reserved by the Federal Land Bank. The instructions to the County Clerk from the Tax Commission were to assess producing at \$10 per acre and \$5 per acre on non-producing. Mr. Filkin stated the wrong interpretation had been placed on their royalty and mineral rights, that when the reservation read $\frac{1}{4}$ interest, it did not mean $\frac{1}{4}$ of the total acreage but $\frac{1}{4}$ of $\frac{1}{8}$ interest in the total acreage, and asked that a valuation of \$3. per acre be placed thereon. The Board agreed to look into the situation.

Standard Oil Company by C. A. Childers, appeared in regard to the new warehouse built at 13th & Massachusetts, which was assessed as personal property, being a building on leased ground. The building is a steel construction, completely fireproof, and was 60% complete on March 1st. The deputy assessors placed a value of \$3600 on the property. The Board agreed to view the premises.

The Board viewed the property at 2009 Tennessee belonging to Robert M. Lee and reduced the valuation of the garage to \$200, making the total assessed valuation of the improvements at \$3880.

Board of Equalization