

COMMISSIONER'S RECORD O

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May 17, 1948.

The Board of County Commissioners of Douglas County met as the Board of Equalization, all members of the board being present as well as the County Clerk, T. R. Gerhart.

John R. Bell, 1329 Delaware, appeared to protest the valuation placed on his new dwelling located at that address and assessed as follows:

#2534	Land	65.
	Imp.	1500.

The property is a three (3) room dwelling constructed by Mr. Bell himself, at a cost of \$1907. for material, labor not included. The house has no basement but has an attached 1 car garage. Building permit was issued for \$2500. The board desires to view the property so took the matter under consideration.

Harold E. Gulley, 511 West 4th, (formerly 611 W. 4th), appeared in regard to his property at that address and assessed as follows:

#5832	Land	45.
	Imp.	1650.

Mr. Gulley appeared on the 1947 assessment and since the County Attorney has ruled the Board can consider only valuations for the current year, the Board could not consider this matter.

Thornton A. Hemphill, 704 Mass., appeared in regard to the valuation placed on an additional room at 802 New Jersey, which property he has sold to Garfield King on contract. Mr. Hemphill stated the room is really a shed room, and consisted of only 3 walls, the 4th side was open to the building it adjoins, and the room is approximately 10x16 foot. The property is assessed as follows:

#256	1947 value:	Land	270.	1948 value:	Land	270.
		Imp.	250		Imp.	850.

The Board stated they would view the property and would make no decision this day.

Mrs. James A. Reed, 1319 Vermont, appeared in re the property at 2105 Tennessee which is a new construction and valued as follows:

#3340	Land	270.
	Imp.	2820.

Mrs. Reid stated they paid approximately \$4500. and was really protesting the amount of tax she paid in 1947 rather than the assessed value of the new house. The tax included paving tax. When the tax and the assessment was explained to Mrs. Reid she was satisfied.

R. F. Treece, 1916 New Hampshire appeared in re the property at that address which is a new construction and valued as follows:

#3894	Land	270.
	Imp.	4000.

The property is a cement block construction and compares with the house at 1912 New Hampshire which is one room larger and assessed at \$200. less. Both properties are new construction. Each property has a garage valued at \$200.

The Board stated they would view the property and would make no decision.

Philip Wizer, Topeka, appeared in re land in Lecompton Township valued as follows:

L-112	Land	1700.
	Imp.	700.

Upon questioning, Mr. Wizer stated that he was appearing in re the 1946 assessment. The Board stated they could only consider assessments placed for the current year which would be on new construction, major improvements or 1948 assessment of personal property.

Myron Dicker, 1307 New Hampshire appeared in re the valuation placed upon an abandoned school house which he, with two others, purchased at public auction for \$3200. The property was originally School District #1, located at Lake View and heretofore was exempt from taxation. The valuation is as follows:

W-37-3	Land	225.
	Imp.	3000.

In the discussion Mr. Dicker stated the property is used more as a community building and parties and no income was received. Mr. Ousdahl suggested \$2500. as a fair value. Upon further discussion and consideration the Board reduced the valuation of the property as follows:

W-37-3	Land	225.
	Imp.	2025.

which is a total reduction of the improvement value of \$975.00.

John L. Deveney, 2045 Massachusetts, appeared in re the new construction at that address which is on parts of two lots and valued as follows:

#3545	Land	270.
	Imp.	4500.
#3547	Land	145.
	Imp.	780.

This property is a five room frame dwelling with attached garage and half basement. The valuation given to the assessors was \$8800. The building permit was issued for \$7000. The Board stated they would view the premises and would make no decision this day.