John Clevenger, Real Estate Assessor for 1949, was called in and this was his statement: "A misunderstanding between Dr. Nelson & Odd Fellows. Dr. Nelson had leased for term of years, 10 years, and was to do the improving and at end of 10 year tenure if he vacated the improvements became property of Off Fellows. Under that set-up improvements to building, did not think he was to pay taxes on it and then go back to Odd Fellows, so I did not think he should pay taxes. So assessed to building. Nothing said about taxes. Improvements part of building, so assessed to Odd Fellows.

This building is about converted into office building for several doctors, so whole set-up is conversion for doctor offices, therefore, when he(Dr.Nelson) rented this and put in his own improvements they were to revert to property when he goes. I think assessment would go to Odd Fellows under this set-up. Can be used as doctor set-up and Odd Fellows wish to keep it set-up as doctor offices."

A Mr. Reefer and a Mr. Borsch appeared before the Board in re the Commercial Equipment Company, 1416 McGee Street, Kansas City, Missouri, about their property located in Wakarusa Township at 9th & Haskell Avenue. The 1949 personal property assessment sheet was taken from the 1948 sheet. The tangible assessment was on 2 1947 Chevrolet 6 Sedan cars, which were sold before March 1, the cars to replace them being assessed in Missouri; Merchants Stock, $10,000., is all right; Office furniture & Equipment, $300., is all right; Office Machines, $50., is all right; Manufacturing Tools, $17,000., is too high; Air Conditioning & Heating Unit, $3000.; is too high; the total of sheet is $31,810.

They claim the machinery is valued on a ten year depreciation basis by the auditor, machinery now five years old, $25,000. to $30,000. is actual cost of machinery, auditor put value of machinery as of first of year, 1949, as $12,503.90. Willing to settle for 60% of book value. The air conditioning and heating unit was bought in 1943, second hand, and moved to this building when this business was set up in Lawrence.
The Board will view the property, and will notify them by card as to their decision.

E. E. Robinson, 127 E. 19th Street, Lawrence, appeared before the Board in re his 1949 personal property assessment on the two cars he used in delivering U.S. mail. 1 1942 Hudson, assessed valuation $370., and 1 1937 Chevrolet, assessed valuation $140. He claims valuation too high on both cars, wants about $200. on Hudson, and the Chevrolet he sold in May, 1949, for $75.
The Board will take the matter under advisement, and will notify him by card as to their decision.

O. C. Stuart, 1146 New York Street, appeared before the Board in re his property at the above address:

#499	1947 Valuation:	Land	450.	1948 Valuation:	Land	450.
		Imp.	1600.		Imp.	2900.

Mr. Stuart stated that in 1947 he added 6 feet to the kitchen. He has a 5 room, frame house, composition shingles, 1 story, 1 bathroom. Claims assessed valuation too high.
The Board will view the property, and notify Mr. Stuart by card as to their decision.

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Martin Andrews, 1901 Illinois Street, appeared before the Board in re his 1949 Personal Property Assessment on Improvements on Leased Ground located at the above address. The tangible valuation on the house is $450., and he claims it is too high, for he can not even move it into city limits, City Building Inspector will not permit it. Very small house, no basement, 2 rooms, lean-to shed.
The Board will view, and notify him by card as to their decision.

Logan D. Hosmann, 1816 Maine Street, appeared before the Board in re his 1949 Personal Property Assessment on his trailer located at above address. Said trailer was assessed for $1250., he has owned it for 5 months, paid $1250. for it, bought it 3rd hand. It is a furnished trailer coach, 25 foot standard, 1947 model, make Red Arrow, and listed in assessors schedule book at $1260. Thinks assessed too high.
The Board will view the trailer, and will notify him by card as to their decision.

Kenneth Wheat, 1812 Maine Street, appeared before the Board in re his 1949 Personal Property Assessment on his U.S. Trailer, which cost $1445. when new. It is a 16 foot, 1947 trailer, and has been assessed for $800. this year. He thinks valuation too high.
The Board will view the trailer, and let him know by card as to their decision.

Pauline Rudolph, 2236 Mass. Street, in a letter to the Commissioners, asks that the valuation be lowered on her house at the above address.

#2793	1946 Valuations:	Land	450.	1947 Valuations:	Land	450.
		Imp.	2100.		Imp.	2500.
					(House, $2000., Garage $100.)	

The Board will view the property before reaching a decision.

The Board viewed property this day, and made the following decision:

Paul Koehler, 1211 Kentucky Street, Plate #3447. House reduced $400., making land valuation $315., Improvements $1800. (House, $1750., Garage, $50.). Total valuation, $2,115.

Martin Andrews, 1901 Illinois Street, personal property assessment. House on leased ground reduced valuation $250., making total valuation of house $200.

Logan Hosmann, 1816 Maine Street, personal property assessment. Reduced valuation on trailer $300., making assessed valuation on trailer $950.; 1 Radio $10.; Total valuation $960.