Lockwood Co., Inc. Reorder No. 18542B-12-78

Term, 19

This appeal was continued from May 23, 1983. Martin Dickinson, attorney representing Sunflower Cablevision, and David Clark, general manager of Sunflower Cablevision, appeared before the Board and presented their basis for appeal and suggested to the Board the following three alternatives in valuation procedures which would be acceptable to Sunflower Cablevision:

- (1) Same method used in 1982.
- (2) Same useful economic life as used in 1982.
- (3) Change useful economic life on subscriber devices. This procedure was said to be the least acceptable.

Don Gordon, county appraiser, then proceeded to present to the Board the three accepted approaches to value. He first presented the trended cost approach as prescribed by the Director of Property Valuation. He then presented the sales comparison approach which was followed by the income approach. The purpose of the sales and income approach presentation was stated to illustrate to the Board that the trended cost approach prescribed by the Director of Property Valuation was still below the actual market value of the cable system. These two approaches, sales and income, were according to Mr. Dickinson to be irrelevant in this matter as they were not used in the valuation of other commercial/ industrial personal property. Mr. Gordon stated again that they were being presented only to support the state prescribed guidelines. Mr. Gordon stated that he would file an appeal form later in the day for his request that the Board increase the valuation per K.S.A. 79-1470 on the advise of Dan Young, county counselor, which decision would be rendered at the same time as this hearing. After discussion it was moved by Mrs. Bradley that the Board take this matter under advisement and render a decision at a special meeting on Tuesday, May 31, 1983, at 8:30 a.m., seconded by Mrs. Hiebert, and carried unanimously.

The Board considered the appointment of Phil Leonard as the Douglas County representative to the Region IV Emergency Medical Services Council, Inc., which

Consists of 36 counties. After discussion it was moved by Mrs. Bradley that Mr. Leonard be appointed, seconded by Mrs. Hiebert, and carried unanimously.

Wayne Kellum, zoning administrator, presented the Board Resolution No. 83-15.

This resolution amends Article 9A., by adding Section 0A-0 (C).

To the "Zoning Regulations for the presented the Board Resolution No. 83-15. Wayne Kellum, zoning administrator, presented the Board Resolution No. 83-15. This resolution amends Article 9A., by adding Section 9A-8 (Sign Regulations) to the "Zoning Regulations for the Unincorporated Territory of Douglas County, Kansas." After discussion it was moved by Mrs. Hiebert that this resolution be approved and published in accordance with the requirements of the law, seconded by Mrs. Bradley, and carried unanimously.

> No further business, the Board adjourned to meet on Tuesday, May 31, 1983, at 8:30 a.m., for the sole purpose of rendering a decision on a Board of Equalization personal property appeal. Monday, May 30, 1983, is a legal holiday so all other business will be conducted on Wednesday, June 1, 1983.

ATTEST:

Patty Jaimes / /

County Clerk Robert Neis Chairman

May 31, 1983

The Board of Douglas County Commissioners met in special session on May 31, 1983, with all members of the Board present.

Bol Equal World Co. The purpose of the special meeting being to take action on a Board of Equalization matter, Docket No. PP-83-01. Testimony was given on May 26, 1983. After discussion it was moved by Mrs. Bradley that the Board deny Sunflower Cablevision's appeal, seconded by Mrs. Hiebert, and carried unanimously.

Don Gordon, county appraiser, requested the Board to consider Docket No. PP-83-01A filed on May 26, 1983. Testimony on this appeal was given on May 26, 1983. Martin Dickinson, attorney representing Sunflower Cablevision, stated that the appeal could not be considered by the Board because proper notice to the taxpayer had not been given according to K.S.A. 79-1460. Mr. Gordon argued that the county Board could hear an appeal as it was filed per K.S.A. 79-1470. Considerable discussion followed at which time the chairman called for a motion. It was moved by Mrs. Bradley that the Board uphold the appraiser's appeal, seconded by Mrs. Hiebert, and carried unanimously.

The county Board of Equalization then adjourned.

ATTEST:

Robert Neis

June 1, 1983

The Board of County Commissioners of Douglas County met in regular adjourned session with all members of the Board present.

Approved the minutes of the meeting of May 26 and 31, 1983.

The Board approved Commissioners Cancellation Order No. 3154 and 3155. Orders are on file in the office of the County Clerk.