

Approved Thursday, March 29, 1989
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Senator Dan Thiessen at
Chairperson
11:00 a.m./~~pm~~ on Tuesday, March 21, 19⁸⁹ in room 313-S Supreme Court of the Capitol.

All members were present except:

Committee staff present:

Don Hayward, Revisor's Office
Chris Courtwright, Research Department
Tom Severn, Research Department
Marion Anzek, Committee Secretary

Conferees appearing before the committee:

Senator Phil Martin
Senator Ross Doyen
Senator Jack Steineger
Larry Fischer, D.V.M. of Western Hills Veterinary Hospital, Topeka, KS
Karen McClain France, Director, Governmental Affairs, KS Association of Realtors
Franklin Davis, Retired School Teacher, Frankfort, KS and Restaurant Owner
Ken Carpenter, Attorney at Law, Topeka, KS
Eldon Thorman, President, Thorman & Wright Motel Corporation
Barbara Schultz, Topeka, KS
Bill Cope, Real Estate Broker, Topeka, KS
John Hendricks, Controller for Sirloin Stockade Restaurants
Pat Egan, Derby, KS
Brian Sisney, Businessman, Mission, KS

Chairman Dan Thiessen called the meeting to order and said the agenda on classification, (SCR1611 and SCR1617) for today has attracted such a lot of interest, and a large crowd that we moved our meeting room, to accommodate everyone. He asked that each conferee please limit their testimony and try to abbreviate their testimony as much as possible.

SCR1611: A PROPOSITION to amend section 1 of article 11 of the constitution of the state of Kansas, relating to the taxation of property.

SCR1617: A PROPOSITION to amend section 1 of article 11 of the constitution of the state of Kansas, relating to the taxation of property.

The following conferees were PROPONENTS of SCR1611 and SCR1617.

The Chairman called on the prime sponsor of SCR1611 recognizing Senator Phil Martin.

Senator Martin said these constitutional amendments hopefully unload the shell of the gun that we are looking down the barrel of, because it is loaded with the largest property tax shift in the State, that we have had this century. He said, the biggest mistake the legislature made, in his opinion, in passing the last classification amendment, was we welded classes in the race into the constitution, it's extremely difficult and cumbersome to make changes for the problems created by this particular amendment. He said, he had a handout for the committee, a letter addressed to him, from Steven J. Martens, CPM, President of The Martens Companies of Wichita.

Senator Martin said in Mr. Martens letter he stated he owns commercial property, with the facility leased out, with monthly rental of \$2500. a month, and based on 1989 reappraisal figures. The taxes would equal approximately \$1900. a month. (ATTACHMENT 1)

He said the problems will not go away this year with the present amendment, nor next year or the year after. Reappraisal figures will be updated on 4 year cycles, with levy limits coming off in the near future. The Legislature needs to be able to address the upcoming problems in the future, that's imperative. This amendment gives the legislature, the ability to make changes by majority vote, rather than a 2/3's vote, and a vote of the people.

He said he had heard a lot of people say they are opposed to this, but they

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

Supreme Court

room 313-S, Statehouse, at 11:00 a.m./~~3:30~~ on Tuesday, March 21, 1989

don't want to give the legislature the power to set these rates each year, and he believes this is a valid concern. We have proposals in the legislature in other areas, that gives the legislature the authority and ability to make changes, based on future problems, that's the most important thing about this particular amendment. Senator Martin had another handout, he passed to the committee members from Harold Stones, titled "Moving to Kansas? Look before you leap. (ATTACHMENT 2)

Chairman Thiessen asked that questions be reserved, so we could hear as many conferees as possible, as some had traveled a great distance to be here. The Chairman recognized Senator Ross Doyen.

Senator Ross Doyen said he would ask the committee to delay implementation of the classification, until we have a chance to get all of the abstracts in, and see what we really have. He said, he thought there would be opportunities to adjust evaluations, but until we get all the abstracts on farms and commercial and other properties, then we can make a fair judgement on what we need to do. He said, he thought adjustments would have to be made.

Senator Jack Steineger said we classified without knowing what the true values were, and we are now finding out what the true values are, and we are having a dramatic impact on commercial properties, which was not intended. The objective of classification was to make certain that all classes of property continued to pay the same percentage of local budget requirements. He said, another factor that needs to be considered, is the erosion of the tax base that took place in our reappraisal law, resulting in erosions of 16% to 20% in some counties. Erosion of the tax base is part of the problem of the shifting onto commercial. He said, we are taxing small businesses, right out of business. He said, in his opinion we need to declare this moratorium to give us time to try to adjust and fine tune to our original objective, which was everyone, for each class of property, to continue to pay the same proportion of percentage of local budget requirements. (ATTACHMENT 3)

Larry Fischer, D.V.M. of Western Hills Veterinary Hospital, Topeka, KS said he purchased his property 15 years ago, located at 1132 SW Wannamaker in 1986, and he said he paid \$1295. in real estate property tax on his business, and at that time it became apparent that a lot of businesses in the area were improving their businesses, as a lot of new businesses were coming in and, he said, he re-financed his property and put \$8000. into it to refurbish and his taxes went up to \$2560. in 1987, and stayed the same in 1988 and this year with the mill levy of 1.24, he said, he will be asked to pay \$16,000 in taxes, based upon assessment and classification. That is a 1241% increase since 1986, and 590% increase in 1 year.

In closing, Mr. Fischer said, the property tax shift that has occurred, hasn't solved anything, it only took the problem from one segment to another, and he felt, the legislator's should do all they can to reduce the burden and make the tax base more equitable. (ATTACHMENT 4)

Karen McClain France, Director of Governmental Affairs, KS Association of Realtors, said she was appearing today in support of SCR1617 and many of the people here today, have been told to wait and see, that you won't really know until November, how bad it is going to be.

We urge you to pass this amendment out of committee and onto the floor, so your collogue's and citizens of KS can have the opportunity, that we don't get very often in this life, to go back and correct the serious mistake that you have made. She urged the committee to give the citizens of KS a 2nd chance to vote. (ATTACHMENT 5)

Franklin Davis a retired schoolteacher from Frankfort, KS said he and his wife own a restaurant and some months they do not even break even on the business. We became involved in the community of wanting to put the present amendment on hold, because of what is happening to our people at home, which are small business men. He said, the first encouraging thing he had seen, was what happened in the Congress of these United State's, which was to let their own pay raise go into effect and Jim Wright denied the right of the people to be heard. This amendment was far beyond repair when it was first passed.

Ken Carpenter, Attorney at Law, Topeka, KS said he owns an office building in Topeka, and the reappraisal and classification have resulted in a significant impact to him.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,
Supreme Court
room 313-S, Statehouse, at 11:00 a.m./p.m. on Tuesday, March 21, 1989

He said, he was one of the supporters of classification, and assumed the members of the legislature knew what the bottom line was going to be, and they would not implement those percentages until they knew what the revenue was, that they were going to raise. He said, it's outrageous and disturbing to him, that the legislature has stalled to know how much revenue is going to be generated, and specifically how much revenue is going to be lost by the exemptions, particularly for inventory that has now been removed from the tax roll. Reappraisal has just been completed and we need this moratorium in order for the calculations to be made, given current percentages as to how much revenue will be raised and how much revenue will be lost, as a result of the exemptions that have been provided by the legislature. He said, in his opinion, the legislators have an obligation to know the effect, before allowing legislation, such as this to be implemented.

Eldon Thorman, President of Thorman and Wright Motel Corporation, said he was representing a group of commercial property owner's who are concerned with the terrific shift of taxes to all commercial property owner's across the state. He said, we are in support of the moratorium, because it means you are aware that businesses like his will have problems, if the classification amendment is passed, and if it does pass, we will be forced to go to the KS Sumpreme Court with a class action suit and ask for relief from taxes. The moratorium gives the people a second chance to vote on this issue with the facts of reappraisal in front of us. He said attached to his handout, is a list of our properties in 12 counties, showing our projected tax increase, which totals \$244,339. for the 12 counties, and he said, a "petition to correct the imposition of ad valorem taxes resulting from reappraisal and classification" is also attached to his testimony. (ATTACHMENT 6)

Barbara Schultz, Topeka, KS said she has a day care center, established 11 years ago, at 6209 SW 10th St., Topeka, KS. She said, since 1978 their taxes have increased from about \$500. a year to almost \$5,000. with the reappraisal. She said, their center was originally established in the county and annexed into the city several years ago, requiring us to extensive remodeling to meet city codes. This extra expense was covered by no salary for me, and increased child care funding by my parents, after paying staff, it leaves nothing for added expenses. We care for 68 children and employ 10 staff. We provide a much needed service for our community, but we an not afford the increase in taxes caused by reappraisal and classification.

Bill Cope, Real Estate Broker, Topeka, KS said he is also a real estate appraisal, and his testimony would be addressing only, real estate property in Shawnee County. He said, he has received a lot of calls from people in Shawnee County, and he has gone to the County Treasurer's Office to get comparable real estate listings and he found a lot of flaws, such as comparable listings not in the same neighborhood or close to the same neighborhoods. I have prepared a booklet of these differences to show this committee, how these appraisals were done. For instance, there is a house sitting right on the alley, ½ block west of Gage Boulevard with 5 foot of side yard and no rear yard. The comparable was taken from the Plass area with the nice larger homes, which in no way compare.

They should have done the comparables in the same neighborhoods, but they did not. On square footage, they took an older 1½ story home, and they took the ground floor and added 60% to the finished area of the 2nd floor. This was picked out of the air. Houses with basements, they put a figure in for a finished basement. When you, look through my handout, you will see I have circled several places to verify my findings.

He said, he owns 13 properties, and protested 12 of them. His own home located 2 blocks west of Gage, was compared with the Westboro area, which has 7 pages of covenants, and his area does not have covenants, as he is in a mixed area with a story and a half, ranchers, bi-levels and tri-levels. All of this goes to the property valuation department for approval. (ATTACHMENT 7)

John Hendricks, Controller for Sirloin Stockade Restaurants, said on March 1, 1989 he testified before the House Taxation Committee and explained the economic impact that classification was going to have on their business, and since that time, they have received all but one of their appraisal notices, leaving the story much the same. My handout has a table showing the impact, and he said in 7 counties their expected percentage increase will be 113.62%.

Mr. Hendricks said even with the removal of inventory, their expected increase would be 107.31%. However, we do not advocate the placing of inventory back on the

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

room 313-S, Statehouse, at 11:00 a.m./~~p.m.~~ on Tuesday, March 21, 1989.

tax roll. When the classification amendment was put to a vote, most people were ignorant to the devastating economic impact it would cause to "main street Kansas". He said, now is the time to correct a serious mistake, and he urged the committee's favorable passage of the moratorium. (ATTACHMENT 8)

Pat Egan, Derby, KS said he is one of thousands of small business men in KS of disorientation at this time, and we are looking to the legislature to pull us out of the present situation. He said, we think you can do this by implementing SCR1617. He said, we had 400 people at a meeting in Derby that Senator Francisco was at, and we were protesting, not against reappraisal or classification, but the method of which they were assessed. Derby, had a mill levy of \$1.53M in 1988, and now are going to \$88.M, and this is because we are losing inventory tax, but the small business man is the fall guy.

Brian Sisney said he is speaking in favor of SCR1617, for the people from Mission, KS which used to be little town on the prairie, which is now a town surrounded by the greater K.C. area, and we have the same problems as larger towns and cities.

He said, he was a realtor and has been on Johnson Drive for 25 years and he also represents small business people that lease business spaces, and they are trying to make a profit. He said, these people asked him to appear today in their behalf, because they were asked to vote, on the right hand, for their personal residence, and on the left hand for their business. They voted for their residence because they felt, if they voted against the classification amendment, they were voting against themselves. When you vote for your house, you voted against your business, and that is unfair. We are looking at rental factors changing to 86¢ a square foot, and if we double, it will go to \$1.50, that is a 12% increase in the amount of rent taken in. As a business owner, he said, he knows it takes 3 to 5 years to get a 12% increase. So, you are taking the money out of the "main street" and saying "don't fix your properties up".

We need time to think about this, so give us the moratorium and then go to classification.

After committee discussion and questions and answers of the above proponents, Chairman Thiessen accepted written statements from the following conferees, not wishing to testify but to be on record.

George Puckett, KS Restaurant Association (ATTACHMENT 9)

Janet J. Stubbs, Home Builders Association (ATTACHMENT 10)

George Barbee, KS Lodging Association (ATTACHMENT 11)

Shirley Pointer, Arrowhead Mini Storage, Wichita, KS (ATTACHMENT 12)

Johnie E. Pointer, Northcutt Trailer & Engine Co. Wichita, KS (ATTACHMENT 13)

Cheri L. Preston, American Small Engine Repair, Wichita, KS (ATTACHMENT 14)

Chairman Thiessen adjourned the meeting at 12:27 p.m.

* A member requested that the tape from the meeting be part of the minutes to be turned into Legislative Service's at the end of the session, for permanent record.

GUEST LIST

COMMITTEE: Senate Assessment and Taxation DATE: March 21, 1989

NAME	ADDRESS	ORGANIZATION
Frank M. Green	Topoka 600 SW Van Buren	Topoka Board of Realtors
Signe Fordak	Overland Park	KRC
J. Ross	TOPOKA	Under Table
Sheila Jackson	Topoka	KAR
Jish JOSEPH	Topoka	KAR
Jeanette Johnson	Topoka	TBK, KAR
Gregory Brigg	Mulvane	
Agnesa Grigg	Boulders, Ks	disorganized
Derrice Jones	Topoka	KAR
Kirkland Nickel	Hillsboro	Self
Jouklaas	Hillsboro	Wagon Co. Bd of Realtors
Nancy Klaassen	Hillsboro	Edies Fashions
Lowell Abel & T	Abilene	Dir Bd of Realtors
Ly T. Smith	Topoka	K.A.R.
Bob Thomas	Topoka	K.A.R.
Polly Epting	Buckwheat	KRC / KAR
Arnwayne Dexter	Home, KS	tax payer
Eleanor Dexter	Home, Ks.	self.
Del Wilson	Overland Park, Ks	Art Penned Development
Loren L. Kellogg	El Dorado, Ks.	Henson Realty
Meriva Kellogg	El Dorado, Ks	Pres. Buller Board of Realtors
R.A. Lawrence	El Dorado, Ks	Land Realty - KAR Director
Ron Dugan	Emporia, Ks	Therman - Wright Corp.

GUEST LIST

COMMITTEE: SENATE ASSESSMENT AND TAXATION

DATE: Tuesday, 3-21-89

NAME	ADDRESS	ORGANIZATION
ELDON THOMAS	Box 196, Caydon	Thomson & Wright Hotel Corp
DEAN TAYLOR	BELEVILLE MO.	BEL-VILLA MOTEL
Beverly Rose	Hawland, Mo.	
Shane A. Rose	Hawland Mo.	Page
Willie Nix	Prott Mo	Page
Ed Stall	Cullison, Ks	Page
Kevin Jones	Isabel Ks	Page
Marshall F. Miller	Emporia, Ks	Kansas Rest Assoc + Marshall's of Emporia
Daniel M. Maggard	Emporia Kansas	Emporia Country Club
William Sandmann	Frankfort Kansas	Farm
Leo Sandmann	Blue Rapids KS	Farmer
John Sandmann	Blue Rapids Mo	Bateria Superior (Horse wife)
Queen Sandmann	Frankfort Ks	Farm (Horsewife)
Darlene McArthur	1149 SW Winding Rd Topeka	Transport Refrig + Equip
Larry Fischer	1132 SW Wanamaker Top	Western Hills Vet Hosp
John Kenrick	Hutchinson	Sulain State Bank / KRA
Earl Brown	Junction City	Myself
Gary Schnellbacher	Topeka	Self
F. Patrick Egan Jr	Derby	Self
Joe Powell	McPherson	Self
Perry McCracken	Emporia	an unfairly taped to payoff
My Seidler	Emporia	Self
Beverly Stone	Emporia	Reactor Self

GUEST LIST

COMMITTEE: SENATE ASSESSMENT & TAXATION

DATE: Tuesday, 3-21-89

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Joanne Arnold	7840 Kessler - D.P.K.s	Johnson's Board Realtors
Georgia Reed	7630 Suncrest Wichita 67212	
BRAD REED	7630 SUNCREST, WICHITA 67212	
FRANK INGALL	5212 Linnella Mulvane	Ingalle Assoc.
Bill Coppe	4200 Stratford Pl TOP & H 311CS	KAR
FRANKLIN DAVIS	600 N. W. M. Frankfort	Retiree small business assoc.
Al. Ward	1423 W 6th	Kansas Rest. Assn.
Bradley C. Steuter	Manhattan	Kans. Rest. Assn.
George Barbee	Topeka	Ks Lodging Assn
Kevin Swanson	Topeka	Ks Lodging Assn
Ray L. Gannon	To Co Prod Restars	KAR DIRECTOR
Laurel Smith	Wichita	W 18A
Scott Mause	Emporia	Realtor
Lynn Scansaw	Manhattan	Tre. Co. Treas.
MIKE BILLINGER	HAYS	CO. TREASURER
Keith Lilly	Salina	" .. "
Adolph M. Mink	RR 44 Ship Ks	Zapara
Helen Wildoruber	"	"
Leonard Cable	Box 226	Olyse Ks
Barbara Schultz	6209 SW 10th ^{Topeka}	Teddy Bear Th. Nsy
Rhonda Chapman	1103 N. Topeka Wichita	T.A.S.K.
Mark M. Killian	110 McFarland J.C.	KAR
Shirley M. Hennen	407 W 6th J.C.	KAR
Marilyn Wildoruber	RR 3 J.C.	KAR
TREVA POTTER	PEOPLES NAT. GAS	TOPEKA

GUEST LIST

COMMITTEE: SENATE ASSESSMENT & TAXATION

DATE: 3-21

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Don Lindsey	OSAWATOMIE	UTU
NORMAN REYNOLDS	TOPEKA	KASB
Ted Fiocati	Overland Park	SELF
Sandy Fucini	6995 W 151st DR	Self
BRENDA MANSKE	Hate Center Ks	Kansas Development Assoc.
Byron K. Valley	Topeka	KAR
Janelle Moses	Topeka	TBR & KAR
TOM MOSES	TOPEKA	TOPEKA BOARD REALTORS
Frank Davis	Frankfort	
Ray Lewis	Frankfort	
Valerie Lewis	" "	
H.T. Hittle	Winfield	Webberland Co.
DARRELL W WEBBER	WINFIELD	" " "
Colleen Converse	12404 Howe Dr Leawood Ks	Converse Realtors
Ruth Cliff	9621 Canterbury, O.P. Ks	Cliff Co. Inc. Realtors
Margie Quinn	7121 W. 79th, O.P.	Bob Quinn Realtor
BOB RUCKETT	359 S. HYDRAULIC - WICHITA	KS RESTAURANT ASSN OF REALTORS
NARLAN GUIDA	602 W 8th St	Independence Board
Frank Procknow	512 NB	" " "
Roy Whitaker	1015 Mettling Ct. Salina, Ks	Salina Board of REALTORS
Deane Webb	1216 E High Collins Salina, Ks	"
Harold Hood	1101 S Ohio Salina, Ks	"
Phyllis VonFange, EO	210 S. Ohio, Salina Ks	"
Betty Anderson	2386 Northwood Salina Ks	"
JACK DELAP	K.C. Ks	BUSINESS WEST, KAR SELF-

ATT 1
3-21-89
(attached)

THE
MARTENS
COMPANIES

(316) 262-0000 • P.O. Box 486 • Wichita, Kansas 67201

March 7, 1989

The Honorable Phil Martin
Kansas State Senate
State Capitol Building
Topeka, Kansas 66603

Dear Phil:

I am writing to advise you of the difficulties we are encountering, due to the Classification Amendment that was passed.

We are finding situations where the reappraisal figure is probably realistic; however, when you apply the thirty percent (30%) assessment, the real estate taxes on the property increase by a factor of three (3) to five (5) times! In fact, on the vacant ground our firm has in northeast Wichita, the taxes are projected to increase by a factor of twenty-five (25)! The headline in the March 5, 1989 edition of *The Wichita Eagle-Beacon* stated, "Alarming Taxes Loom for Downtown"; the story that followed was accurate.

The following is one example of how classification will hurt new businesses:

We recently leased a facility to Vornado Air Circulation Systems, Inc.; their monthly rental is \$2500. Based upon the 1989 reappraisal figure, the taxes would equal approximately \$1,900 per month!

The disruption to business property and vacant land, as a result of the Classification Amendment that was passed, is going to present a severe economic hardship to Sedgwick County. I sincerely doubt that this was the intention of the Legislature when this Amendment was passed.

This letter is to urge you to take immediate action on House Resolution 5013. This Resolution must be passed out of Committee and voted on by the full House.

Your attention to this matter would be very much appreciated.

Sincerely,



Steven J. Martens, CPM
President

Attachment 1
Senate Assessment and Taxation
Tuesday, March 21, 1989

klf



TO: ALL KANSAS BAN
FROM: Harold Stones

Although this is written from a Missouri-border viewpoint, the conclusions concerning Kansas commercial property tax (including tax on bank buildings) holds true for all of Kansas. When commercial property taxpayers get their real property tax statements in November 1989, there will be some really bad news!

Moving to Kansas? Look before you leap

State's reassessment is the second half of a one-two punch

By Chris Lester

The Star's real estate editor

These days, mere mention of U.S. District Judge Russell G. Clark can spark dire predictions of Kansas City businesses packing up and moving to Kansas.

But commercial property owners and tenants might do well to consider one more detail before fleeing higher property and income taxes to finance Kansas City School District desegregation.

They might be exchanging a kitchen knife for a buzz saw.

Kansas property reassessment and classification "is going to be a lot bigger than Judge Clark," said Wayne A. Tenenbaum, president of Tenenbaum-Hill Associates Inc., a property tax consultant based in Kansas City.

"I ought to be writing thank-you notes to Kansas legislators," said Tenenbaum, who expects that an avalanche of property tax protests will be filed in the wake of Kansas' first reassessment since 1967. "It's tremendous from a business standpoint, but I feel sorry for our clients."

Tenenbaum-Hill predicts that commercial property taxes in Kansas will more than double after reassessment is completed in 1989. In contrast, the Clark ruling—if upheld on court appeal—would increase commercial property taxes within the Kansas City School District by about 25 percent. The result is that commercial property taxes on the Kansas side of the metropolitan area will be higher, robbing one of that area's strongest selling points.

"If it does, it's going to take Kansas properties right out of the marketplace," said Irv Maizlish, chairman of Leo Eisenberg Co. "It's going to be a mess."

Some developers in soft markets will have to absorb the property tax increases, diminishing profitability and value of their properties. In contrast, property tax increases are going to cost tenants in markets strong enough to support higher rents.

In the long term, some observers say, the twin tax shocks may enhance suburban Missouri development and make property tax abatement within Kansas City more popular.

Driving the growing property tax burden for commercial property owners is one fundamental political truth.

"Office buildings don't vote," Tenenbaum said. *(Not bank buildings)*

Scare tactics

"In my opinion, the big lie is a political posture that the tax burden will be shared equitably between the residential and commercial sectors," Tenenbaum said. "It simply isn't true."

The shifting tax burdens will be of most benefit to the manufacturing firms and farmers in both Missouri and Kan-

sas that have been or will be relieved of the inventory tax. Commercial property owners are the clear losers.

Look to Missouri for proof.

Advocates of Missouri commercial property owners "went asleep at the switch" during the 1985 reassessment, Tenenbaum said. "And the poor commercial and industrial real property owner got socked."

In the wake of 1985 reassessment, the percentage of the total property tax burden paid by the class including commercial property owners has increased from 40 percent to about 60 percent, Tenenbaum said.

And Tenenbaum-Hill is projecting similar increases after Kansas reassessment, rendering marketing efforts that trumpet "avoid the Clark tax, come to Kansas" a lie.

"There have been some companies that have taken another look at their relocation decisions because of Judge Clark's ruling," said Michael E. Hans, senior vice president with Cohen-Esrey Real Estate Services Inc. "They have

Attachment 2

Senate Assessment and Taxation

Tuesday, March 21, 1989

(OVER)

not taken into consideration Kansas reassessment."

Some brokers are attempting to "use the Clark tax as a lever to induce companies to move to Kansas," said Jerry P. Fogel, president and owner of J.P. Fogel & Co. As a result, "critical business decisions are being made on unfounded half-truths," possibly as an excuse for other reasons to make a move, he said.

Tenenbaum warns that such tactics are going to fool a lot of people into moving to Johnson County, just in time to get nailed by reassessment.

Claim of a Kansas tax haven "is true today. It isn't going to be true 10 months from now," he said.

In the wake of reassessment in Missouri, levy of a property tax surcharge to make up for elimination of the inventory tax, and the Clark ruling, commercial property owners in the Kansas City School District are paying almost twice as much in property taxes than their Johnson County counterparts.

But that will end with Kansas reassessment. (See chart, Page 10F.)

"The tenant market is going to have to wake up," said Greg Swetnam, an office specialist with Coldwell Banker Commercial Real Estate Services Inc. "Companies can't afford not to start paying more attention to operating costs."

Modern leases include "escalator clauses" that in theory allow landlords to pass unexpected costs such as property tax increases on to tenants.

"I think most property owners should look toward increasing their rental rates now, before the dust settles," said Paul Enggaard, director of real estate consulting for Laventhol & Horwath's Kansas City office. "If everyone asked for a buck extra now, everyone is going to get it."

But such rental market discipline has been in short supply in recent years, Enggaard and other observers note.

In a tight rental market, a property tax increase causes landlords relatively little pain—simply pass the added expense on to tenants. But in an overbuilt market such as Kansas City, many tenants might rather move to a cheaper space than pay.

"Shopping centers are going to get socked," said Charles H. Hunter, president of Kessinger/Hunter Co. Inc. "Small tenants are going to have a tough time getting by."

Large apartment buildings in Kansas will remain in the less-taxed residential category. In contrast, multifamily properties of more than four units fell into the commercial classification

A TAX COMPARISON

School district

Commercial property tax within the Kansas City School District:

	Before Clark tax	After Clark tax
Market value:	\$1,000,000	\$1,000,000
Assessment ratio:	x .32	x .32
Assessed value	\$ 320,000	\$ 320,000
General and school levy:	\$ 3.545	\$ 3.125
City levy:	1.086	1.086
Surcharge:	1.437	1.437
New school levy:	0	1.950
Total:	\$ 6.068	\$ 7.598
Net levy increase:	0	1.53
Property:	\$ 320,000	\$ 320,000
Taxes:	x .06068	x .07598
	\$19,417.60	\$24,313.60

Percentage of market value: 1.94 ~~2.43~~

Johnson County

Commercial property tax in Johnson County* *(This will generally be true of all business property throughout Kansas)*

	Before reassessment	After reassessment
Market value:	\$1,000,000	\$1,000,000
Assessment ratio:	x .06	x .30
Assessed value:	\$ 60,000	\$ 300,000
General, school and city levy:	\$ 17.1806	\$ 8.5903
Property:	\$ 60,000	\$ 300,000
Taxes:	x .171806	x .085903
	\$10,308.36	\$25,770.90

Percentage of market value: 1.03 2.58

*Johnson County example is based on property at 75th and Mission after reassessment and assumes 50 percent reduction in tax rate to compensate for higher assessed valuation.

Source: Tenenbaum-Hill Associates Inc.

under Missouri reassessment.

Market watchers foresee a double effect on development and leasing patterns in the wake of the combined property tax shocks:

● Developers such as Maizlish see a "bonanza" coming in Missouri-side suburbs, the only areas to miss both the Clark tax and Kansas reassessment.

"Given the current choice between Kansas City and Kansas, we are finding we have a third choice—outlying cities in Missouri," said Sherwin L. Epstein, a real estate lawyer.

● The much maligned and oft-misunderstood use of Chapter 353 of Missouri redevelopment law may make a comeback after several years of controversy. The tax abatement it allows takes on a greater marginal value in higher property tax environments.

DEAR COMMITTEE MEMBERS:

TIME CONSTRAINTS SHORTENED MY TESTIMONY TO YOUR COMMITTEE
LAST WEEK. TAKE LIBERTY ENCLOSING MY NOTES FOR YOUR
CONSIDERATION.

ATT
SENATOR
JACK STEINER
3-21-89

CONCEPT BECAUSE OF THE RR SUITS UNDER THE 3R ACT AND
UNIFORM AND EQUAL CONSTITUTIONAL REQUIREMENT
IT MANDATED CLASSIFICATION

OBJECTIVE TO MAKE CERTAIN ALL CLASSES OF PROPERTY CONTINUE
PAYING SAME PERCENTAGE OF
TOTAL LOCAL BUDGET REQUIREMENT

3R REQUIREMENTS RR's MUST BE ASSESSED SAME AS COMMERCIAL
AND INDUSTRIAL i.e. 30%

EROSION REPEAL OF INVENTORY TAX AND ACCELERATED
DEPRECIATION and CATTLE

RESULT COMMERCIAL TAKES HIT -- SMALL BUSINESS
SMALL BUSINESS LARGEST EMPLOYER

PARADOX WE SPENDING CONSIDERABLE MONIES HELP SMALL BUSINESS
\$ 1 million small business loans
export credit loan guarantees
tax credits

AXIOMATIC -- WHEN SOME PAY LESS, OTHERS PAY MORE
UTILITIES AND RRS PAY LESS PERCENTAGE OUR
LOSS OF INVENTORY AND ACC DEPRECIATION
STATE LOSES \$2.35 BILLION DOLLARS OF VALUATION

MORATORIUM TAXES ON '88 VALUES - NOT PERFECT
MORATORIUM SUSPENDS UNIFORM AND EQUAL
MORATORIUM SUSPENDS CLASSIFICATION
PERMITS FINE TUNING OF CLASSIFICATION AMENDMENT

WESTERN HILLS VETERINARY HOSPITAL

1132 S.W. WANAMAKER ROAD
TOPEKA, KANSAS 66604
(913) 273-0400

LARRY FISCHER, D.V.M.

March 14, 1989

To Whom It May Concern,

Please lend an ear and a moment of thoughtfulness to a voice from middle class America, to a voice that has been in small business for 15 years, and to a voice of utter frustration.

Thirteen years ago I purchased Western Hills Veterinary Hospital at 1132 SW Wanamaker Road in Topeka. At that time there were no other businesses in the area except K-Mart, Topeka Truck Plaza and Wanamaker 66. As is often the case with small business I bought on the fringes of the city because of the affordability and was content to allow progress to move our way. As time passed, it became apparent that I had purchased wisely. With long hours of work during regular office hours and 24 hour emergency care through a separate business, I was able to solidly establish my practice in Topeka. That is until about 2 weeks ago when my estimated 1989 real estate taxes were figured. At that time I found out what the adage "the power to tax is the power to destroy" meant.

To make a quick point, my 1988 property taxes were \$2,500 in round figures. I will be asked to pay over \$16,000 in 1989. These figures have been verified by my attorney and CPA. I am sure you can see it will be difficult, if not impossible, to absorb that kind of tax increase as a small business. Yes, we have hired an attorney and we are proceeding down the legal process of appealing. But what bothers me, and perhaps others, is the inequity of the whole mess. There is also misunderstanding. My friends who know nothing of managing a small business fail to see why somebody who owns such valuable property can be unhappy. After all, you can always sell and "retire". Aside from the fact that I do not think it American to have excessive and abrupt taxation to be the decision making force for my business, I just do not want to move. I have worked hard in a service-oriented business to build "goodwill" at a desirable and convenient location. To move or sell would be disaster leaving behind years of irreplaceable development.

Another concept that bothers me is the attitude that no other form of taxation will be as fair or do as good a job. I suggest some study be given to California's Proposition 13. For instance, a veterinary associate of mine who resides in southern California has property appraised at over \$200,000 more than mine and he pays only \$3,200 per year on his hospital and land. His home taxes are \$1,200 annually. Additionally, the state cannot raise property tax more than 1 $\frac{1}{4}$ % per year. I feel this allows stability to business because no unexpected taxes will be incurred abruptly. Yes they do have other ways of collecting revenue some of which are expensive. However, they appear to be "users taxes", they are in some instances one time taxes, and they are often amortizable. It is interesting to interject here that Proposition 13 curtailed windfall taxes not unlike the \$70 million our state is sitting on now.

In a personal communication from Representative Ginger Barr she stated "those business people who do not have inventory tax

AMERICAN VETERINARY MEDICAL ASSOCIATION
AAHA AFFILIATE

Attachment 4

Senate Assessment & Taxation
Wednesday, 3-21-89

and are of a service nature, such as attorneys, doctors, veterinarians insurance or real estate companies, etc. will feel the brunt of the tax problem". I ask why any segment of society must "feel the brunt" especially when it means economic chaos for those entities. If taxation was unfair before, what has been accomplished by shifting that unfairness to another segment of society?

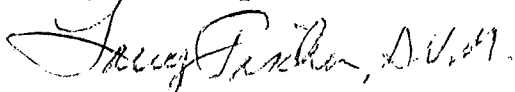
Additionally, home owners, for the sake of the almighty vote, have been told their residential property tax will probably change little. Please note that provisions have been made for the state to offset tax increases to home owners whose taxes increase over 50%. The truth is home owners will pay extra at the cash register when patronizing businesses that have been hard hit. Realistically then, business has become, in addition to sales tax, yet another tax collector for local government. Please, we are all grown up so let's call it like it is.

Well, back to the question "why don't you sell your property and retire?" The answer is as follows. I still have a \$200,000 mortgage on the property. After paying a real estate commission, state and federal taxes, I would end up with slightly over \$100,000 and have no job. Reinvestment of those monies in a less expensive and less desirable location combined with predictable client loss is a poor alternative. Additionally, a great deal of value in a professional business is "blue sky" or "goodwill", which is the intangible value a business has to generate income because of its reputation, its location, and other various parameters. I would be sacrificing that important part of my efforts (my anticipated retirement income, if you will) by selling just the property. However, I see little chance any other veterinarian could come in and pay "blue sky" value and subsequently generate enough income to pay the new property taxes. So how much money are we talking about? Traditionally in veterinary medicine, the value of "goodwill" has been one year's gross income. For me that would be about \$275,000. So take the value of my real estate and business goodwill amounting to \$707,000 and sell it for the value of property only and it costs me 13 years of effort and a lot of money. Please realize that my "goodwill" in a veterinary practice has no value at all for another type business.

Lastly, consider that I as an individual will be paying exceptionally more taxes to local government than I will to the state and federal government combined.

In closing, it is imperative the Kansas legislature study and rapidly change the present form of property taxation. Small and medium size businesses looking to establish themselves in a desirable business location within the state will go elsewhere to a more favorable economic climate. With them goes the basic tax unit, the INDIVIDUAL, and instead of solving a problem, one is created. "Where there is no vision the people perish."

Respectfully submitted,



Larry Fischer, D.V.M.



Executive Offices:
3644 S. W. Burlingame Road
Topeka, Kansas 66611
Telephone 913/267-3610

TO: THE SENATE TAXATION COMMITTEE
FROM: KAREN MCCLAIN FRANCE, DIRECTOR, GOVERNMENTAL AFFAIRS
DATE: MARCH 21, 1989
SUBJECT: SCR 1617

On behalf of the Kansas Association of REALTORS®, I appear today to support SCR 1617. As most of you know by now, the REALTORS® feel the best answer to the problems being caused by the reappraisal and classification is to place a moratorium on their implementation until January 1, 1991. This will allow us all to do three things:

1. Complete the entire reappraisal appeals process, and allow PVD, the State Board of Tax Appeals, and the courts to correct the blatant errors in the reappraisal which are coming to light.
2. Come back in the 1990 session, examine the facts of the reappraisal and draw a classification amendment which works for all sectors of the Kansas economy.
3. Have the people cast an informed vote on a classification amendment.

I am sure by now that you have received cards, letters and phone calls from concerned property owners across this state. We ask you today to take heed of what they say and assist us in having the solution we request today, a moratorium on this massive tax reform.

Our association is a member of the Kansans Reappraising Classification (KRC) coalition. The KRC is a broad-based group of business leaders, community

volunteers, and organizations which supports the recently completed reappraisal of Kansas real estate. We are concerned that the impact of the classification amendment on small and non-inventoried businesses will be devastating to the Mainstreet economies of Kansas.

As you have probably seen from the change of value notices in your county, the property taxes for these businesses, which make up a large part of the Kansas economy, are projected to double, and, for some businesses, to triple or more. Retail shops and office building tenants will be faced with drastically higher rental payments. We are concerned for the future of our cities. A tax increase such as this encourages business lay-offs, causes increased cost of services and products and will probably force many small businesses to close down or move.

In many areas of this state, commercial properties were built in the late 70's and very early 80's. These properties barely survived the devastating economic crisis of the mid-80's, the economy finally turned around in the mid-80's and more expansion was made in the area of commercial properties and then the tax reform act of '86 was passed taking 50 BILLION DOLLARS OF TAX DEDUCTIONS FROM COMMERCIAL REAL ESTATE.

Many properties have been hanging on by a thread--NOW IF WE ALLOW THIS CLASSIFICATION AMENDMENT TO BE IMPLEMENTED, we will have nailed the coffin lid on many of those properties across this state. Those owners will be forced to hand the properties back to the mortgage holders on these properties!

We have crisscrossed this state over the past few days and we wish the members of this committee could have been with us to hear the comments, not so

much from anger as of fear of what is becoming a reality of the taxes that the property owners on Mainstreet Kansas will be faced with in November as more and more facts are surfacing.

In those areas that do not have a large commerical tax base, have a large agriculture tax base including livestock, must look to the homeowners to make up the tax difference.

We have talked to County Commissioners that, after looking over the reappraisal figures, have come to the conclusion that there will be less values to tax after reappraisal than they had prior to the classification amendment. TAXES IN THOSE AREAS WILL SKYROCKET. We say that cannot be! In some areas, and not western Kansas, when you take 1.6 million head of livestock out of the values it can be!

It is too bad that time will not allow the legislators to take a week and hold town hall meetings and listen to what is going on in their communities.

When businesses lay off existing workers, unemployment climbs. When no new jobs are created by either existing or new businesses, the job market becomes stagnant.

Why is the Kansas Association of REALTORS® so concerned with this business community? Some may think that the amendment protects homeowners, but the amendment does not protect homeowners. In fact the values of homes in Kansas are in serious jeopardy under this amendment. Where there is high unemployment in a community, homes become unmarketable and therefore less valuable. Stated another way, if there is no one who can afford to buy homes there is no market, therefore home values drop. Unemployed people cannot pay their mortgages. Not

only do businesses suffer under this classification amendment, homeowners also stand to lose.

The circuit breaker concept has been discussed for commercial property owners in the House of Representatives. A circuit breaker is only good for the short term. What happens after the refunds are gone? Many of the Mainstreet businesses in communities across the state cannot afford these kinds of tax increases, period. Whether the doubling or tripling of taxes comes in one year or the next, some businesses will never be able to recoup the tax. They cannot raise their prices any higher and still be able to compete with, for instance, a neighboring Wal-Mart. These circuit breakers eventually leave small businesses to pay these increased tax bills. We only hope they will be around to collect their rebates.

As you are aware by now, there are thousands of taxpayers going through the tax appeals process. That process won't be complete for some time. The Kansas Association of REALTORS® asks that, instead of trying to put a bandaid on this growing cancer, which may do little or no good and will probably be very expensive for the state, you consider the option of delaying the application of the reappraisal and the implementation of the classification amendment until 1991.

One of the major problems of this classification amendment was that it was written and voted upon before reappraisal was completed and the facts available. The truly harmful effects are just now becoming clear. We believe that our state's economy is important enough to warrant careful study of the effects of reappraisal before major tax policy is made. By constitutionally

delaying the implementation of both classification and reappraisal, legislators and voters get a second chance.

Once again, we acknowledge you for recognizing that we have a serious problem before us. We hope you will stand with us to make this solution work and bring this amendment back to the people to vote, now that the facts are available.

Thank you.



THORMAN & WRIGHT MOTEL CORPORATION
Motel Owners & Managers



9th Hwy. 24 - P.O. Box 186
Clay Center, KS 67432
(913) 632-3008

Eldon Thorman, P.R.
Phone: 913-632-3008

Ronald Wright, V.P.
Phone: 316-343-3424

TESTIMONY CONCERNING SCR 1617

I AM ELDON THORMAN, PRESIDENT OF THORMAN AND WRIGHT MOTEL CORPORATION. I APPRECIATE THE OPPORTUNITY TO TESTIFY HERE BEFORE YOU. I AM REPRESENTING COMMERCIAL PROPERTY OWNERS AND I AM VERY CONCERNED ABOUT THE TERRIFIC SHIFT OF TAXES TO ALL COMMERCIAL PROPERTY OWNERS ACROSS THE STATE. I COME TODAY IN STRONG SUPPORT OF HCR 5013.

WE ARE GLAD TO SEE THE MORATORIUM BILL INTRODUCED, BECAUSE IT MEANS THAT YOU ARE AWARE THAT BUSINESSES LIKE MINE WILL HAVE PROBLEMS IF THIS CLASSIFICATION AMENDMENT GOES THROUGH LIKE IT IS SET UP TO NOW. THE CIRCUIT BREAKER CONCEPT, WHICH WAS INTRODUCED, WHILE WELL INTENDED, WILL NOT HELP THE BUSINESSES LIKE MINE.

THEY ATTEMPTED A QUICK FIX TO A VERY SERIOUS AND LONG TERM PROBLEM. KANSANS CANNOT AFFORD TO STAND STILL AND LET THIS KIND OF TAX INCREASE TAKE ITS TOLL ON OUR ECONOMY.

WE ARE HOPING FOR A SOLUTION FROM YOU LEGISLATORS IN ORDER TO STOP THIS FROM HAPPENING TO US. HOWEVER, IF WE ARE UNSUCCESSFUL, WE WILL BE FORCED TO GO TO THE KANSAS SUPREME COURT WITH A CLASS ACTION SUIT AND ASK FOR RELIEF FROM TAXES. WE HOPE YOU WON'T PUT US IN THAT POSITION.

IT HAS BEEN SAID TO ME THAT THE VOTERS OF THIS STATE APPROVED THIS CLASSIFICATION AMENDMENT AND SO WE MUST LIVE WITH IT. IT APPEARS THE CITIZENS WERE MISLED ON THIS WHOLE ISSUE AND WHEN THE CITIZENS FIND OUT, THEY WILL BE SEEKING ANSWERS FROM THE LEGISLATORS WHO SOLD THIS TO THEM.

THIS MORATORIUM GIVES THE PEOPLE A SECOND CHANCE TO VOTE ON THIS ISSUE WITH THE FACTS OF REAPPRAISAL IN FRONT OF US.

THOSE OF US BUSINESSMEN WHO WENT TO TOWN AND BUILT OUR OWN BUSINESSES HAVE BEEN CONTRIBUTING TO THE KANSAS ECONOMY BY HIRING PEOPLE, PAYING OUR BILLS AND PAYING OUR TAXES. WE HAVE DONE THIS WITHOUT THE BENEFITS OF THE IRB'S AND THE TAX EXEMPTIONS THAT THESE NEW BIG BUSINESSES ARE GETTING.

NOW, SOMEHOW WE GET TO BE PENALIZED WITH ADDED TAXES BECAUSE, WE ARE TOLD, WE HAVE NOT BEEN PAYING OUR FAIR SHARE. IF THE KIND OF TAXES WHICH ARE BEING SHIFTED ONTO US IS "OUR FAIR SHARE", THEN THERE IS SOMETHING SERIOUSLY WRONG WITH THE SYSTEM.

I DON'T MIND PAYING OUR FAIR SHARE, BUT LADIES AND GENTLEMEN, I DON'T BELIEVE THIS SYSTEM IS FAIR. THIS AMENDMENT IS SUPPOSED TO ENCOURAGE ECONOMIC DEVELOPMENT, THE REAL EFFECT IS TO PUT SMALL BUSINESSES LIKE MINE OUT OF BUSINESS.

WE HAD BETTER ALL TAKE A SECOND LOOK AT THIS AMENDMENT WHICH HAS BEEN PASSED--BOTH YOU LEGISLATORS AND THE CITIZENS OF KANSAS. THE BETTER SOLUTION IS TO PREVENT THIS AMENDMENT FROM GOING INTO EFFECT AS IT STANDS NOW. LET'S STOP IT IN ITS TRACKS, TAKE A LOOK AT THE FINAL FIGURES THAT WILL COME AFTER ALL OF THE APPEALS FROM REAPPRAISAL AND SEE IF WE CAN'T COME UP WITH A SOLUTION WHICH WILL WORK FOR EVERYONE.

WE, THE CITIZENS OF KANSAS, RELY ON YOU. WE TRUST YOU TO REPRESENT SMALL BUSINESSES LIKE MINE WHO CANNOT AFFORD A LOBBYIST TO COME HERE AND CUT DEALS LIKE THE DEALS THAT WERE CUT ON THIS AMENDMENT.

WE HOPE THAT YOU HEAR OUR MESSAGE TODAY AND DO YOUR JOB TO REPRESENT US. IT IS UNFORTUNATE THAT WE HAVE TO COME HERE TODAY IN DEFENSE OF OUR BUSINESSES. IT APPEARS THE BUSINESSES WHO GOT SOMETHING OUT OF THIS CONSTITUTIONAL AMENDMENT ARE THE ONES WHO ARE HERE TO OPPOSE THE MORATORIUM.

WE HOPE YOU WILL UNDERSTAND THE PROBLEMS WHICH WE ARE FACED WITH IF WE ARE FORCED TO PAY EVEN ONE YEAR OF TAXES UNDER THIS AMENDMENT. PLEASE GIVE THE PEOPLE OF KANSAS A SECOND CHANCE TO VOTE ON THIS ISSUE AND CORRECT A SERIOUS ECONOMIC MISTAKE.

I HAVE ATTACHED TO MY TESTIMONY A LIST OF PROPERTIES IN TWELVE COUNTIES AND IT DEMONSTRATES THE EXTREME INCREASE OF TAXES WE ARE FACING. WE ASK YOU: HOW DO WE BEGIN TO PAY THIS KIND OF TAX INCREASE? HOW DO WE KEEP ALL OF OUR 400 EMPLOYEES WORKING?

I HOPE YOU HAVE FOUND MY INFORMATION HELPFUL.

LOCATION	PROJECTED TAX	1988 TAX	\$ INCREASE	% INCREASE	REFUND HB 2319	REFUND HB 2473
Best Western Abilene	\$24,600	\$14,500	\$10,100	41%	-0-	-0-
Red Coach Newton	\$56,820	\$27,878	\$28,942	103%	-0-	-0-
J-Hawk Greensburg	\$6,534	\$3,937	\$2,597	65%	-0-	-0-
Red Coach Emporia	\$48,182	\$22,349	\$25,833	115%	-0-	-0-
Copa Villa Emporia	\$26,913	\$7,487	\$19,426	259%	-0-	-0-
Red Coach Salina	\$78,120	\$42,000	\$36,120	86%	-0-	-0-
Red Coach McPherson	\$66,150	\$36,000	\$30,150	84%	-0-	-0-
Red Coach Wichita	\$66,400	\$45,000	\$21,400	46%	-0-	-0-
Truck Stop Emporia	\$9,681	\$4,171	\$5,510	132%	-0-	-0-
Meadow Acres Topeka	\$52,746	\$24,536	\$28,220	114%	-0-	-0-
Red Coach El Dorado	\$47,798	\$15,976	\$23,798	148%	-0-	-0-
Cedar Court Clay Center	\$11,934	\$ 7,715	\$ 3,769	49%	-0-	-0-
TOTALS	\$ 495,888	\$ 251,549	\$ 244,339	97%	\$ -0-	-0-

PETITION TO CORRECT THE IMPOSITION OF AD VALOREM TAXES

RESULTING FROM REAPPRAISAL AND CLASSIFICATION

To Keith Roe, Chairman of the Taxation Committee of the Kansas House of Representatives, and to all other Legislators of the Kansas Legislature:

The undersigned and each of them do hereby petition you to vote in opposition to House Bill 2473 and House Bill 2319, which would purportedly grant tax relief from reappraisal and classification to the owners of commercial real property located in the State of Kansas, and as a part of their opposition to such House Bills, also petition you to support with your voice and by your vote, House Concurrent Resolution No. 5013, which would postpone the implementation of classification and reappraisal until January 1, 1991. Your voice and vote in opposition to House Bill 2473 and House Bill 2319 and your voice and vote in support of House Concurrent Resolution No. 5013 will grant equitable, fair and uniform tax relief to all of the property owners of the State of Kansas.

DATE	NAME	ADDRESS
2-18-89	Ralph Hammond	1309 Lincoln Clay Center, KS
3-11-89	Ken Wick	1206-9 th Clay Center, KS 67432
3-11-89	Leona Wilkman	12314 Lincoln St Clay Center, KS
3-17-89	Harris Campbell	925 Dexter St Clay Center, Kan
3-11-89	Tom E Moore	1520 7 th St Clay Center, KS
3-11-89	Martin Stevenson	831 Lamy St Clay Center, KS
3-11-89	Paula Creek	1206-9 th Clay Center, KS 67432
3-11-89	Conor Purdie	1330-12 th Clay Center, KS 67432
3-11-89	Clara M. Carlson	1040-107 th St Clay Center, KS
3-11-89	John Gonnally	Meltonville, KS Rt H1 Box 15
3-11-89	Moris Dwyer	818 Lincoln St Clay Center, KS
3-11-89	Rep Lang	735 Garfield Clay Center, KS
3-11-89	Loye Moore	1520 7 th St Clay Center, KS
3-11-89	Harold Heens	723 Lincoln St Clay Center, KS
3-11-89	Marion Beesley	112 South 9 th Clay Center, KS
3-11-89	Laurean McCain	12-12 Clark, Clay Center, 67432
3-11-89	Jeanne M Stitt	308 W. Lincoln Clay Center 67432
3-17-89	Esther Bequech	210-12 th Clay Center, KS 67432
3-17-89	Geraldine Hammond	1309 Lincoln Clay Center, KS 67432
3-20-89	Eldon Thorman	Box 196 " " "

PETITION TO CORRECT THE IMPOSITION OF AD VALOREM TAXES

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DATE	NAME	ADDRESS
3-17-89	Walter K Hammond	711 Prospect Clay Center, Ks. 67432
5-1-89	Don W. Waffer	701 Bridge Clay Center Ks. 67432
1-1	Fred Muller	426 Mc Bratney Clay Center Kan.
3-18-89	Alan J. J. J.	1421 5th St
3-16-89	Brian Mann	P.O. Box 3 Clay Center
3-18-89	Armon Henderson	RT 2 Oak Hill Ks.
3-18-89	Brenda Henderson	RT 2 Oak Hill Ks.
3-18-89	Bob Lennin	602 S Bridge Clay Center Ks.
3-18-89	Marye Miller	701 Bridge Clay Center Ks.
3-18-89	Wm R. Salts	1322 5th St. CLAY CENTER, KS,
3-18-89	Edna M. Meyer	1603 - 2nd St. CLAY CENTER KS
3-18-89	Terry D. Buck	1137 1/2 Sherman Clay Center
3-17-89	Leslie Schumaker	2225 STARBUCK DR Clay Center KS 67432
3-18-89	Rich Ross	1108 12th CLAY CENTER KS 67432
3-18-89	Elmer Carlson	1229 Clarke St. Clay Center, Ks 67432
3-18-89	Warren Hofmann	1223 Clay Center, Kans.
3-18-89	Alberta Hofmann	1223 Clay Center, Kans.
3-17-89	Paul S. Case	3315 Lincoln Clay Center Ks
3-17-89	Felma Case	1315 Lincoln Clay Center Ks.
3-18-89	Shelby Miller	RR.1 Wakefield, Ks. 67487
3-20-89	Stanley Fowles	1415 5th St. Clay Center Ks

ATT 7

SUBJECT PROPERTY



HOUSE



GARAGE

REAL ESTATE
MOBILE HOMES

APPRAISALS
COMMERCIAL

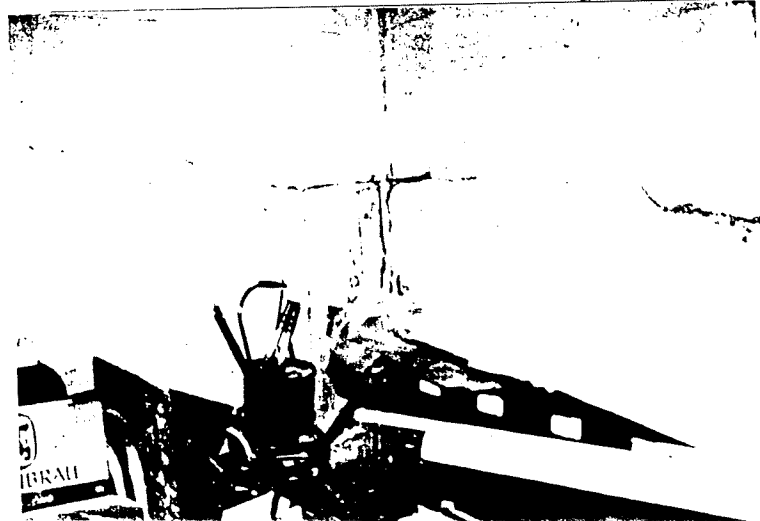
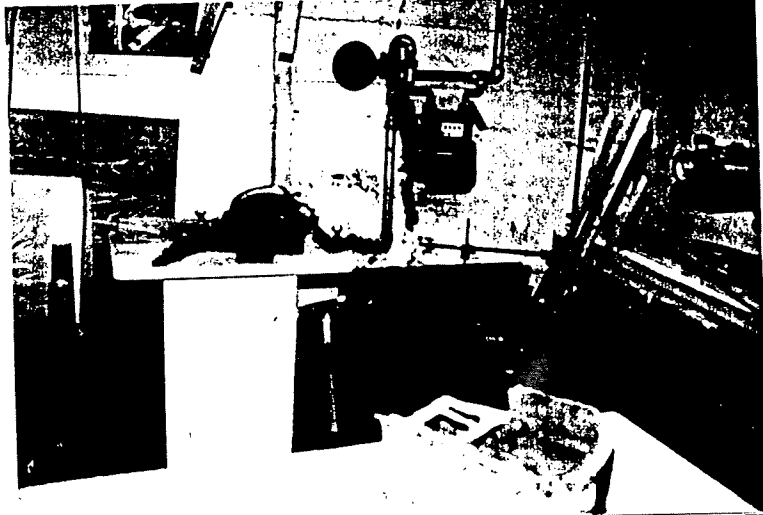
BILL COPE APPRAISALS IFA
4200 STRATFORD RD.
TOPEKA, KANSAS
66604



HOME 272-0274

Attachment 7
Senate Assessment and Taxation
Tuesday, March 21, 1989

BASEMENTS WALLS



STREET VIEW



#01099	1524	EGE SW	4-BDR 1/1-8TH 11/30/87	73-DAYS SF	58-134	L-\$68,900	S-\$66,500
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34225	CODE ER 3.5	AREA 18	OPEKA	GAR 0	FP 2	1 ST
OWNER STEVEN A. BOWMAN			PH	CCCLUP OCC LK6		30 -
FIN AREA:	TOT/BSMT 1947/0			M/U/L 997/950/0		
LR 17X18		SUB COLL HILL A&B		LOT 75X155		
DR 17X12		HEAT C GAS	WATER CITY	ELEM RANDOLPH	ROOF C	
KIT 14X12		AIR CELEC	SEWER CITY	MID ROBINSON	TAX \$ 469.57	
FR DEN 12X11 (O		UTL MAIN	FOUND STONE	SR TOPEKA HIG	SPEC \$ 0	
BR 16X130,12X100,12X90,12X70			BSMT FULL,UNFIN,W/O		TOT \$ 469.57	
BR			REC	UNP SPEC 0		
MATGEE	LOAN			BEAUTIFULLY RESTORED & MAINTAINED ORIGINAL		
BAL \$	AS OF			LOTS OF CHARM NEW KITCHEN W/ISLAND BUILT-IN		
RATE	ASSM N			APPLIANCES, CA, NEW PLUMBING, ELECTRICAL,		
PI \$	ACC N			DRYWALL & STORMS, HUGE TREES, FENCED, PORCH		
PITI \$	QUAL N			PORCH SWING & CEILING FAN STAYS.		
CO VALLEY	PH 233-4222			AGENT SCUDAMORE-HOBBS, TERRY		PH 273-1398



#00777 1253 BOSW JW

3-BDR 1/1-BTH 03/10/88 9-DAYS SP-\$1609 SB 104 L-\$52,900 S-\$52,900 FHA



/ 38397 CODE ER 3.5 AREA 18 CITY TOPEKA GAR 2 D FP 1 STYLE 2 ST
 OWNER KARL & MARCELLA FAIRBANKS PH OCCUP OCC LKBOX AGE 30 -
 FIN AREA: TOT/BSMT 1370/0 M/U/L 746/624/0
 LR 23X12 SUB COLLEGE PLACE A LOT 39X125
 DR 13X12 HEAT C GAS WATER CITY ELEM RANDOLPH ROOF C
 KIT 18X10 AIR CELEC SEWER CITY MID ROBINSON TAX \$ 710.32
 FR UTL BSMT FOUND BLOCK SR TOPEKA HIG SPEC \$ 0
 BR 11X11U,11X9U,11X11U BSMT PART,UNFIN UNP SPEC TOT \$ 710.32
 BR
 MTGEE TOP SAV LOAN CONV MUST SEE THIS ONE! NEW EXTERIOR PAINT. BEAUT
 BAL \$ 28246 AS OF 3-1-88 IFUL NATURAL WOODWORK W/LOTS OF BUILT-INS IN
 RATE 11.25 % DR. KIT & BATHS HAVE BEEN REDONE. UPSTAIRS
 PI \$ 302.36 ACC N BATH HAS BUBBLETUB. NICE DECOR COZY BREAK-
 PITI \$ 408.00 QUAL Y FAST NOOK, DOUBLE GAR. MUCH UPDATING.
 CO GRIFFITH PH 267-2700 AGENT HASSLER, RANDY PH 233-5478



#00798 1774 PLASS SW

3-BDR 1/0-8TH 11/20/87 77-0A' 2-NO SB-45 L-\$49,300 S-\$47,500 13SM



J 34000 CODE ER 3 S AREA 1 CITY TOPEKA GAR 2
 OWNER CANDY & DAVE SHORTLE PH OCCUP 1
 FIN AREA: TOT/BSMT 1655/0 M/U L 930/725
 LR 24X13 SUB COLLEGE PLACE A LOT 155 X 37 1/2
 DR 15X11 HEAT C GAS WATER CITY ELEM RANDOLPH
 KIT 17X14 AIR WDW SEWER CITY MID ROBINSON
 FR 13X8 DEN UTK BSMT FOUND STONE SR TOPEKA HIG
 BR 13X12U, 11X12U, 12X12U BSMT FULL UNFININENT
 BR REC UNP SPEC
 M/TEE BANK PLUS LOAN FHA A REAL CHARMER, 2-STORY COLONIAL W/ NEWER
 BAL \$ 40176.16 AS OF 9/3/87 BATH, EXT, PAINT, ROOF, STORM WINDOWS, SOME
 RATE 9.5% ASSM Y NEWER ELECTRICAL & PLMBG & FURNACE. BEAUTI-
 PI \$ 375 ACC N FUL TREES, 2-CAR GAR., RANDOLPH SCHOOL AREA
 PITI \$ 470 QUAL N EAT-IN KIT., SLIDING GLASS DOORS TO BK YARD.
 CO KIRK PH 272-5555 AGENT GABLER, LEAH PH 234-3434



#00672 815 RANDOLPH SW

3-BDR 2/0-BTH 03/24/87 136-DAYS SP-NO SB-31 L-\$44,500 S-\$42,250 FHA



29108 CODE ER 3.6 AREA 20 CITY TOPEKA
 OWNER DAVID PITT PH
 FIN AREA: TOT/BSMT 1320/0 M/U/L 780/540/0
 LR 15 X 13 SUB REYNWOOD ADDN. LOT 52 X 112
 DR 8 X 6 HEAT GRAV WATER ELEM GAGE ROOF C
 KIT 9 X 7 AIR WDW SEWER MID ROBINSON TAX \$ 527.34
 FR UTL BSMT FOUND PC SR TOPEKA HIG SPEC \$
 BR 11 X 11, 11 X 9 - M BSMT FULL UNP SPEC TOT \$ 527.34
 BR 13 X 8 + 12 X 9 - U REC
 MTGEE
 BAL \$ LOAN
 RATE AS OF
 PI \$ ASSM N
 PIT \$ ACC N
 CO KIRK QUAL N
 PH 272-5555

SOLID FAMILY HOME IN QUIET AREA. WALLS HAVE BEEN INSULATED & SEWER LINE REPLACED IN 1983 SOME NEWER COPPER PLUMBING. JENN-AIRE RANGE & FRIG. STAY. 2ND FLOOR MBR HAS BATH & SITTING ROOM. COULD BE 4 BR IF NECESSARY.
 AGENT CROW, DANIEL WHEADON PH 235-5555

RECORDED: BOOK _____ PAGE _____ DATE _____

4/5/87



LIST # =3337 (01)CLASS=RE (02) TYPE =SINGL (03) USE = 12 (04) PRICE = 3,900 (05) ADDRESS = 1200 SW H. (06) CITY =TOPEKA (07) STATUS=SOLD CO-OP BY (08) REP=ALL 2
 (9) BASEMENT=YES (10) BEDROOMS=THREE (11) B/BATHS =ONE
 (12) H/BATHS =NONE (13) GAR CAP =TWO (14) LOT SIZE=UNDER 1 ACRE
 (15) STYLE =1.5 ST&AIR BU (16) APPX AGE=30 YRS OR MOR (17) FIN AREA=1501-1800
 (18) EX FINAN=CONVENTIONAL
 (22) AGENT=CROW, DANIEL WHEADON 235-5555 FOR KIRK & COBB, INC. 372-8855
 (23) CODE =ER 3.5 (24) OWNER =EICHER
 (25) PHONE =235-3455 (26) LIST DATE =03/01/87
 (27) EXP. DATE =CALL OFF (28) TOT/BSMT=1448/0
 (29) LEGAL =LOTS 424, 426, 428 (30) SUBDIV =8452D-WAGHEBURN PL ADD
 (31) LV/M/U/L=918/630/0 (32) LOT SIZE=75 X 127
 (33) ELEM SCH= RANDOLPH-RANDOLPH (34) MIDDLE = ROBINSON-ROBINSON
 (35) SR HIGH =TOPEKA HIG-TOPEKA HIGH (36) KITCHEN =12X12
 (40) LIV RM =25X12 (41) DIN RM =13X12
 (45) BEDROOMS=13X10U, 14X11U, 19X9U (49) ORIGINAL PRICE= 11500

*WILL SELL	CASH TO SELLER	CONVENTIONAL	*ARCHITECTURE	TRADITIONAL
*FOUNDATION	BLOCK	STONE	*PARTIAL	UNFINISHED
*CONSTRUCTION	FRAME	VINYL	*ROOFING	COMPOSITION
*EXTERIOR EXTRA	PATIO	*DINING	FORMAL	
*LAUNDRY	MAIN FLOOR	*GARAGE TYPE	DETACHED	
*HEATING/COOLIN	CENTRAL GAS	WINDOW UNITS	*WATER HEATER	40 GALLON
GAS	*POSSESSION	NEGOTIABLE	*VACANT/TO SHOW	OCCUPIED
LOCKBOX				

(51) ASSUME =N (52) ACCEL =N (53) QUALIFY =N (54) ASSUMP \$= 0
 (68) GEN TAX =498.85 (69) SPEC TAX=0 (70) TOT TAX =498.85
 (72) REMARKS =WELL CARED FOR OLDER HOME W/ LARGE CORNER
 (73) REMARKS =LOT. UPSTAIRS 3RD BR HAS BACK STAIRS & OPENS
 (74) REMARKS =INTO 2ND BR. COULD BE MASTER BR SUITE. VINYL
 (75) REMARKS =SIDING. FREEZER STAYS. STOVE, FRIG, WASHER &
 (76) REMARKS =DRYER NEGO. GARAGE ROOF LEAKS.

(77) HOW SOLD=FHA (78) CONTRACT DATE=01/14/88 (79) CLOSING DATE=03/15/88
 (80) ASKING PRICE W/GOLD= 39900 (81) DAYS ON MARKET=168
 (82) AGENT=PAUL, BRENDA 271-5219 FOR ROCKEY'S REALTY, INC. 233-6100
 (83) SQ FT AB=1548 (84) SQFT BE =0 (85) S PARTIC=NO
 (86) NEW MTG =KS HM MG (87) NEW INT =8.99% (88) VAR Y/N =N
 (89) MTG AMT =450
 =====

RECORDED: BOOK _____ PAGE _____ DATE _____

54.42



#00758 1107 MACVICAR SW

3-BDR 1/0-BTH 05/22/87 69-DAYS SP-\$340 SB-82 L-\$46,500 S-\$45,500 CONV



31090 CODE ER 3.5 AREA 21 CITY TOPEKA GAR 1 D FP 2 STYLE 1 1/2
 OWNER ESTHER HOOLE OCCUP VAC LKBOX AGE 30 +
 FIN AREA: TOT/BSMT 1981/490 M/U/L 1015/478/490
 LR 15X23 DR SUB WASHBURN HOMES LOT 75X150
 KIT 12X20 HEAT C GAS WATER CITY ELEM RANDOLPH ROOF C
 FR AIR SEWER CITY MID ROBINSON TAX \$ 715.04
 BR M: 13X14, 12X13 UTL BSMT FOUNO PC SR TOPEKA HIG SPEC \$
 BR U: 14X34 BSMT FULL P FIN,INENT REC 14X35 UNP SPEC TOT \$ 715.04
 MTGEE LOAN
 BAL \$ AS OF
 RATE ASSM N
 PI \$ ACC N
 PITI \$ QUAL N
 CO RE/MAX PH 287-2963

BSMT WILL GET WET IN HEAVY RAINS. IMPROVE-
 MENTS SINCE 1979: GUTTERING, WIRING, PLUMB-
 ING, ATTIC INSULATION, PACESETTER WINDOWS,
 I-BEAM SUPPORT BSMT, FURNACE, HUMIDIFIER,
 AIR FILTER. WAS SOLD, FELL THRU, BOM.
 AGENT HODSON, SHEILA CHRISTINE PH 235-3330

RECORDED: BOOK _____ PAGE _____ DATE _____

25 000



LIST # = 39538 CLASS=RE (02) TYPE =SINGLE -TILE
 (04) PRICE= 1000 (05) ADDRESS= 1508 SW ST
 (06) CITY = EDA (07) STATUS=SOLD CL JP BY (08) FOR #
 (09) BASEMENT=YES (10) BEDROOMS=THREE (11) H/BATHS =ONE
 (12) H/BATHS =ONE (13) GAR CAP =TWO (14) LOT SIZE=UNDE
 (15) STYLE =2 STORY (16) APPX AGE=30 YRS DR MOR (17) FIN AREA=1201 1000
 (18) EX FINAN=OTHER
 (22) AGENT=MCGREW, FRANK D. 272-9451 FOR VALLEY INC. 233-4200
 (23) CODE =ER 3.5' (24) OWNER =MIKE & JULIE GUINN
 (26) LIST DATE =06/15/88 (27) EXP. DATE =CALL OFF
 (28) TOT/BSMT=1400/0 (29) LEGAM =IN LIST OFFICE
 (30) SUBDIV =1005A-COLL HILL A&B (31) LV/M/U/L=700/700/0
 (32) LOT SIZE=125X103 (33) ELEM SCH= RANDOLPH-RANDOLPH
 (34) MIDDLE = ROBINSON-ROBINSON (35) SR HIGH =TOPEKA HIGH-TOPEKA HIGH
 (39) KITCHEN =10X8 (40) LIV RM =17X11
 (41) DIN RM =17X11 (44) UTIL RM =BSMT
 (45) BEDROOMS=17X11U, 17X11U, 11X7.6U (49) ORIGINAL PRICE= 45900

*WILL SELL	CASH TO SELLER	CONVENTIONAL	ASSUMPTION	PHA
VA	*ARCHITECTURE	TRADITIONAL	*FOUNDATION	STONE
*CONSTRUCTION	FRAME	LAP	*ROOFING	COMPOSITION
*EXTERIOR EXTRA	STORM WINDOWS	STORM DOORS	*DINING	FORMAL
*OTHER ROOMS	FORMAL LIV RM	PANTRY	*LAUNDRY	BASEMENT
*GARAGE TYPE	DETACHED	*INTERIOR	SOME CARPET	PLASTER
WALLCOVERING	*FIREPLACE	GAS	IN LIVING RM	
*HEATING/COOLIN	CENTRAL GAS	CENTRAL ELEC	*APPL/EQUIP	DISHWASHER
REFRIGERATOR	VENT FAN	CABLE TV AVAIL	*WATER HEATER	30 GALLON
*WATER & SEWER	CITY WATER	CITY SEWER SYST	*FLOOD INSURANC	NOT REQ
*WARRANTY PROG	PRIVATE CO AVAI	*POSSESSION	SUBJ TO TENANTS	
*VACANT/TO SHOW	VACANT	LOCKBOX	APPT. ONLY	

(51) ASSUME =Y (52) ACCEL =N (53) QUALIFY =Y (54) ASSUMP #= 11537
 (55) ASMP P&I= 448.00 (56) TRAN FEE=1% (57) MTG LNR=PEOPLES
 (58) LN DESCR=BOND LOAN (59) ORIG AMT=35550. (60) OR TERM =30 YRS
 (61) ORIG DT =11/81 (62) INT RATE=10.8% (63) MTG BAL =34388.7
 (64) AS OF =7/1/88 (65) PI PMT =333.19 (66) PITI PMT=448.
 (68) GEN TAX =666.55 (69) SPEC TAX=0 (70) TOT TAX =666.55
 (71) UNP SPEC=0
 (72) REMARKS =BOND MORTGAGE BUY. MUST BE SOLD--NEWER
 (73) REMARKS =KITCHEN INCLDS REFRIGERATOR STOVE & D-WASHER
 (74) REMARKS =CENTRAL AIR STORM WINDOWS & DOORS NATURAL
 (75) REMARKS =WOOD WORK ATTRACTIVE OAK STAIR CASE LARGE
 (76) REMARKS =SIDE YARD NEAR WASHEURN UNIV OWNERS SAY SELL
 (77) HOW SOLD=CONV (78) CONTRACT DATE=08/19/88 (79) CLOSING DATE=08/15/88
 (80) ASKING PRICE W/SOLD= 39900 (81) DAYS ON MARKET= 64
 (82) AGENT=DIXON, VELMA B. 273-0412 FOR GRIFFITH & BLAIR INC. 267-2700
 (83) SQ FT AS=1400 (84) SQFT DE =0 (85) S PARTIC=NO
 (86) NEW MTS =PEOPLES (87) NEW INT =11% (88) VAR Y/N =N
 (89) MTG AMT =14850

RECORDED: BOOK _____ PAGE _____ DATE _____

44,100



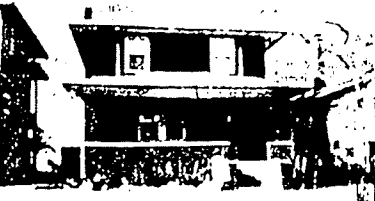
HASP460		S H A W N E E C O U N T Y					03/07/89	PAGE NO
SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4	COMP 5			
*****	*****	*****	*****	*****	*****			
PARCEL IDENTIFICATION								
ID	141-020-10	141-010-20	141-010-20	141-010-20	141-010-20	141-010-20	141-010-20	
CARD/OF CARD	0101	8801	8801	8801	8612	8612	8612	
MAP RTC-NO	606/492.00	117.00	253.00	371.00	178.00	178.00	178.00	
ST. NUMBER	01520	01264	01253	01524	01309	01305	01305	
STREET	SWHIGH AVE	SWGLASS AVE	SWROSWELL	SWCOLLEGE AVE	SWJEWELL AVE	SWJEWELL AVE	SWJEWELL AVE	
NBHD/NBHD GRP	1290/007	1290/007	1290/007	1290/007	1290/007	1290/007	1290/007	
MODEL #		3	3	3	3	3	3	
CLASS	RU	RU	RU	RU	RU	RU	RU	
LIVING UNITS	1	1	1	1	1	1	1	
LAND DESCRIPTION								
EFF-FRONTAGE	50	38	39	75	50	50	75	
DEPTH	125	155	125	155	150	150	150	
PRIMARY ACRES	0.14	0.14	0.11	0.27	0.17	0.17	0.26	
DWELLING DESCRIPTION								
STORY HEIGHT	1.5	2.0	2.0	2.0	2.0	2.0	2.0	
EXTERIOR WALL	ALUM/VINYL	FRAME	STUCCO	FRAME	FRAME	FRAME	FRAME	
STYLE	OLD STYLE	OLD STYLE	OLD STYLE	OLD STYLE	OLD STYLE	OLD STYLE	OLD STYLE	
YR BLT/REMOD	920/	928/	928/	920/	946/	950/	950/	
BASEMENT	FULL	FULL	FULL	FULL	FULL	FULL	FULL	
BR/FAM/TOT RM	03/0/06/1/1	03/0/06/1/0	03/0/06/1/1	05/0/07/1/1	03/0/07/2/0	03/0/07/1/1	03/0/07/1/1	
HEAT	CENTRAL	CENTRAL	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	
FUEL/SYSTEM	G/WA	G/WA	G/WA	G/WA	G/WA	G/WA	G/WA	
PHYSICAL COND	AVERAGE	GOOD	GOOD	AVERAGE	AVERAGE	AVERAGE	AVERAGE	
REC ROOM AREA	0	0	0	0	0	0	345	
FF ST. DR/MET	1.1	1.1	1.1	2.2	0	0	0	
BSMT GAR CAP	0	0	0	0	0	0	0	
FINISHED BSMT	0	0	0	0	0	0	0	
GRADE/CDU	C AV	C AV	C AV	C AV	C AV	C AV	C AV	
COST & DESIGN	1,348							
SFLA	1,563	1,618	1,506	1,849	1,511	1,511	1,920	
AREAS								
DET GARAGE	360	360	360	0	0	0	215	
ATTACHED GAR	0	0	0	0	0	0	0	
POOL AREA	0	0	0	0	0	0	0	
DECK	0	0	0	96	0	0	0	
OPEN PORCH	276	0	192	217	109	109	148	
CLOSED PORCH	0	0	0	0	0	0	0	
PRICING DATA								
BASE PRICE	\$59,460	\$58,880	\$60,320	\$65,190	\$50,140	\$50,140	\$68,590	
ADDITION PTS	44	69	37	76	163	163	61	
OTH FEES PTS	0	25	25	30	0	0	29	
RCN	\$60,310	\$63,500	\$65,400	\$77,430	\$59,750	\$59,750	\$77,180	
PERCENT GOOD	58%	58%	58%	58%	58%	58%	58%	
DWELL'G VALUE	\$37,100	\$37,800	\$38,800	\$43,800	\$40,600	\$40,600	\$52,300	
TOTAL ORAY	\$3,300	\$1,000	\$900	\$400	\$0	\$0	\$800	
LAND VALUE	\$9,500	\$9,800	\$8,900	\$10,800	\$9,900	\$9,900	\$10,600	
TOTAL VALUE	\$46,300	\$47,600	\$47,700	\$54,600	\$50,500	\$50,500	\$63,700	
VALUATION								
SALE DATE		01/88	01/88	11/88	12/86	12/86	12/86	
SALE PRICE		\$47,500	\$52,900	\$65,500	\$46,000	\$46,000	\$62,750	
MRA ESTIMATE	\$54,561	\$51,076	\$55,072	\$64,895	\$51,493	\$51,493	\$62,981	
ADJUSTED SALE		\$50,986	\$52,389	\$55,166	\$49,068	\$49,068	\$57,330	
DISTANCE		53	53	76	78	78	78	
NGTD ESTIMATE	52,625							
MARKET VALUE	53,700							
FID CHRI. COD								
INDICATOR								

SUBJECT PROPERTY



SUBJECT NEIGHBORHOOD



#00533	119	FIELD SW	4-BDR 1/1-BTH 01/28/88	9-DAYS 5	SB-13	L-\$39,950	S-\$39,950
			/ 38875 CODE ER 3.8 AREA 21 OWNER MYERS FIN AREA: TOT/BSMT 1840/0 LR 19 X 12 SUB ELMHURST DR 14 X 12 HEAT C GAS KIT 11 X 10 AIR WDW, A FR UT, BSMT BR 12X11U, 11X11U, 11X11U BR 13X8U MTGEE CAP FED BAL \$ 34991.78 RATE 9.509 PI \$ 316.92 PITI \$ 422.00 CO GREENBRIER		TOPEKA PH WATER CITY SEWER CITY FOUND STONE BSMT UNFIN. FULL REC GAR 2 D FF OCCUP OCC L M/U/L 820/820/0 LOT 37.5 X 125 ELEM LOWMAN HIL MID ROBINSON SR TOPEKA HIG UNP SPEC 0 LOTS OF NATURAL WOODWORK IN THIS ROOMY HOME. BIGFRONT PORCH - DECK IN BACK. LARGE CLOSET IN MBR. ATTIC FAN. STORM WINDOWS. GARAGE DOOR OPENER. AVE GAS \$42. AVE ELEC \$50. INT RATE ADJUSTS IN MAY. 9.5% MIN-15.75% MAX. AGENT MCDOWELL PH 478-4500		1.2 ST LE 30 - ROOF C TAX \$ 843.67 SPEC \$ 0 TOT \$ 843.67



#00603

50

FIELD SW

J-BDR 1/1-BTH 07/10/87 120-DAY

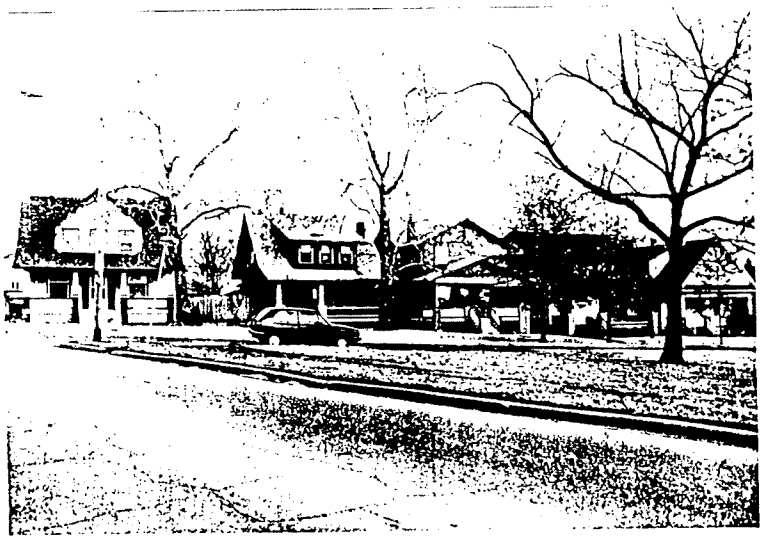
980 58-13 L-537,300 S-539,00



30897 CODE ER 3.5 AREA 22
 OWNER CAROL M. BAUMANN
 FIN AREA: TOT/BSMT 1810/0
 LR 24X13 SUB HAYNES SUB
 DR 15X14 HEAT H20ST
 KIT 13X9 AIR WDW
 FR UTL BSMT
 BR 13X10 + 15X7, 13X11, 11X11
 BR
 MTGEE
 BAL \$
 RATE
 PI \$
 PITI \$
 CO KIRK

TOPEKA
 PH 233-4583
 GAR 1 D
 OCCUP OCC
 M-U/L 858/752/0
 LOT 45 X 98 APPROX
 ELEM POTWIN ROOF C
 MID ROBINSON TAX \$ 530.52
 SR TOPEKA HIG SPEC \$
 '07 \$ 530.52
 UNP SPEC
 BEAUTIFUL STAINED GLASS WINDOWS & BLT-IN BUF
 FET W/ BEVELED GLASS DOORS, SKYLIGHT IN UP
 STAIRS BATH, HOUSE FACES WILLOW PARK, MASTER
 BR SUITE HAS BUILT-IN WATER BED, LEVEL PAY
 GAS \$43, LEVEL PAY ELECTRIC \$34.
 AGENT CROW, DANIEL WHEADON PH 235-5555

11-2
AGE 30 -



LIST # =17912 (1)CLASS=RE (2) TYPE =SINGLE (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34) (35) (36) (37) (38) (39) (40) (41) (42) (43) (44) (45) (46) (47) (48) (49) (50) (51) (52) (53) (54) (55) (56) (57) (58) (59) (60) (61) (62) (63) (64) (65) (66) (67) (68) (69) (70) (71) (72) (73) (74) (75) (76) (77) (78) (79) (80) (81) (82) (83) (84) (85) (86) (87) (88) (89) (90) (91) (92) (93) (94) (95) (96) (97) (98) (99) (100)

*WILL SELL	CASH TO SELLER	CONVENTIONAL	5% DOWN	10% DOWN
15% DOWN	20% DOWN	*ARCHITECTURE	TRADITIONAL	
*FOUNDATION	STONE	PARTIAL	*CONSTRUCTION	FRAME
*ROOFING	COMPOSITION	*DINING	KIT/DIN COMP	
*OTHER ROOMS	FORMAL LIV RM	*LAUNDRY	BASEMENT	
*INTERIOR	SOME CARPET	*FIREPLACE	WOOD	IN LIVING RM
ONE	*HEATING/COOLIN	CENTRAL GAS	*WATER HEATER	30 GALLON
*WATER & SEWER	CITY WATER	CITY SEWER SYST	*WARRANTY 9000	PRIVATE ED AVAIL
*POSSESSION	IMMEDIATE	*VACANT/TO SHOW	VACANT	LOCKBOX

(51) ASSUME =N (52) ACCEL =N (53) QUALIFY =N (54) ASSUMP #= 0
 (55) ASMP P&I= .00 (56) TRAN FEE=0 (57) GEN TAX =268.61
 (58) SPEC TAX=0 (59) TOT TAX =268.61
 (72) REMARKS =GREAT BUY ON A HOME IN WEST TOPEKA. SOLID
 (73) REMARKS =HAS HAD MUCH REMODELING. NEWER ROOF, NEWER
 (74) REMARKS =PAINT. REDUCED \$5,900.00 ZONED D MULTIPLE
 (75) REMARKS =FAMILY

(77) HOW SOLD=CONV (78) CONTRACT DATE=07/28/88 (79) CLOSING DATE=08/01/88
 (80) ASKING PRICE W/SOLD= 16000 (81) DAYS ON MARKET=106
 (82) AGENT=SHENK, TONI LORAIN 267-9311 FOR BROSIUS & MEYER 270-4500
 (83) SQ FT AB=1232 (84) SQFT BE =0 (85) S PARTIC=NO
 (86) NEW MTG =COLUMBIA S (87) NEW INT =10% (88) VAR Y/N =N
 (89) MTG AMT =500

RECORDED: BOOK 247 PAGE 105 DATE 12-4-87



D9-11-3


#00-84	210 CLAY SW	3-BDR 1/0-BTH 08/08/87	384-DAYS SP-NO	SB-71	L-\$22,500	S-\$20,000	CONV
7 27533	CODE ER 3.6	AREA 8	CITY TOPEKA			GAR 1 D FP	STYLE 1 1/2
OWNER MUREL BAKER			PH			OCCUP VAC	LKBOX AGE 30+
FIN AREA:	TOT/BSMT 1670/0					M/U/L 785/785/0	
LR 16X14		SUB				LOT	
DR 19X16 LESS S		HEAT FLFUR	WATER CITY			ELEM SUMMER	ROOF C
KIT 12X12		AIR WDW	SEWER CITY			MID ROBINSON	TAX \$ 392.67
FR		UTL MAIN	FOUND STONE			SR TOPEKA HIG	SPEC \$
BR 15X13, 10X12			BSMT PART, UNFIN				TOT \$ 392.67
BR 13X11			REC			UNP SPEC	
MTGEE		LOAN				GOOD 3 BR HOME. LOTS OF NAT WOOD WRK. FORMAL	
BAL \$		AS OF				DR W/OPEN STAIRWAY. LRG KIT W/LOTS OF BUILT-	
RATE		ASSM N				IN CUBOARDS, STOVE, REFRIG, GAR DISP & WTR	
PI \$		ACC N				HEATER NEW IN '85. OAK FLRS, SGL DET GAR W/	
PITI \$		QUAL N				OPENER. 1ST FLR UTILITY ROOM.	
CO GRIFFITH		PH 267-2700				AGENT MEISTER, DONNA	PH 862-1916



RECORDED: BOOK 2438 PAGE 817 DATE 9-2-87

34500

D9-11-3

#00.84	210 CLAY SW	3-BDR 1/0-BTH 08/08/87	384-DAYS SP-NO	SB-71	L-\$22,500	S-\$20,000	CONV
		27533 CODE ER 3.5 AREA 8 CITY TOPEKA OWNER MUREL BAKER FIN AREA: TOT/BSMT 1570/0 LR 15X14 SUB DR 19X16 LESS S HEAT FLFUR WATER CITY KIT 12X12 AIR WDW SEWER CITY FR UTL MAIN FOUND STONE SR TOPEKA HIG BR 15X13, 10X12 BSMT PART, UNFIN BR 13X11 REC UNP SPEC INTGEE BAL S RATE ASSM N PI S ACC N PITI S QUAL N CO GRIFFITH PH 267-2700	GAR 1 D. FP STYLE 1 1/2 OCCUP VAC LKBOX AGE 30 + M/U/L 785/785/0 LOT ELEM SUMNER ROOF C MID ROBINSON TAX \$ 392.67 SPEC \$ TOT \$ 392.67 GOOD 3 BR HOME. LOTS OF NAT WOOD WRK. FORMAL DR W/OPEN STAIRWAY. LRG KIT W/LOTS OF BUILT- IN CUBOARDS. STOVE, REFRIG, GAR DISP & WTR HEATER NEW IN '85. OAK FLRS. SGL DET GAR W/ OPENER. 1ST FLR UTILITY ROOM. AGENT MEISTER, DONNA PH 862-1916				



RECORDED: BOOK 2438 PAGE 817 DATE 9-2-87

34.500

D7-3027

#00276 423 JEWELL SW

3-BDR 1/0-BTH 09/24/87 168-DAYS SP-NO SB-45 L-\$25,000 S-\$17,500 CASH



31406	CODE ER 3.5	AREA 22	CITY TOPEKA	GAR 0	FP	STYLE 2 ST
OWNER BETTY FRIGAN			PH	OCCUP VAC	LXBOX	AGE 30+
FIN AREA:	TOT/BSMT 1137/0			M/U/L 688/449/0		
LR 13X18		SUB ELM GROVE		LOT 30 X 138		
DR 15X20		HEAT C GAS	WATER CITY	ELEM POTWIN	ROOF C	
KIT 9X10		AIR WDW	SEWER CITY	MID ROBINSON	TAX \$ 389.42	
FR PANTRY 8XX8		UTL BSMT	FOUND STONE	SR TOPEKA HIG	SPEC \$ 0	
BR			BSMT FULL		TOT \$ 389.42	
BR 11X14.9X11.11X12.8X8	SUHR		REC DEN 8X8	UNP SPEC		
MTGEE	LOAN			WILL CFD. NEAR POTWIN. NEW ATTIC INSUL.		
BAL \$	AS OF			BLOWN FIBERGLASS. BEAUTIFUL NAT. WDWK &		
RATE	ASSM N			HOWD FLRS. NEW VINYL SID. '84. ATTRACTIVELY		
PI \$	ACC N			LANDSCAPED. GREAT STARTER. NICE NEIGHBORHOOD		
PITI \$	QUAL N			BSMT. SEEPS. SIDEWALK.		
CO KIRK	PH 272-5555			AGENT KENNEDY, FRANCES		PH 233-6379



RECORDED: BOOK 2471 PAGE 499 DATE 4-22-87

25109

MASP 160

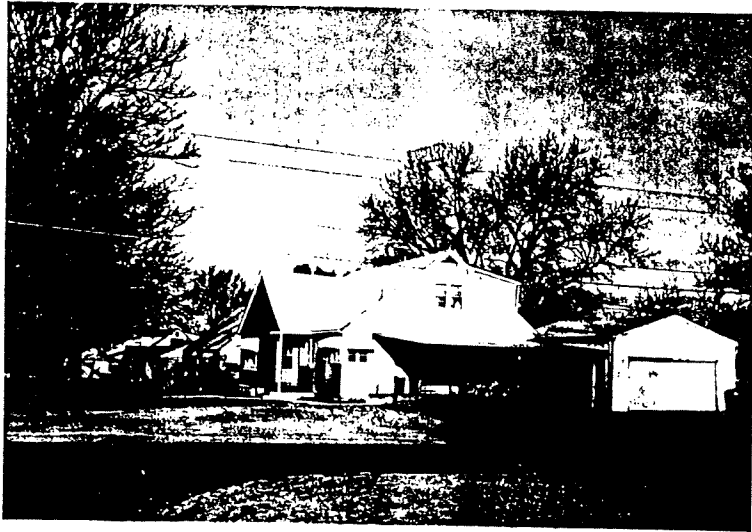
SHAWNEE COUNTY

03/07/87

PAGE NO.

PARCEL IDENTIFICATION	SUBJECT *****	COMP 1 *****	COMP 2 *****	COMP 3 *****	COMP 4 *****	COMP 5 *****
ID	109-310-20 20-003.000	109-310-20 10-018.000	097-360-30 18-017.000	097-360-30 18-017.000	097-360-10 05-003.000	097-360-10 02-017.000
CARD/CF CARD	0101	8705	8803	8719	8709	8701
MAP RTG-NO	/531.00	/570.00	/656.00	/554.00	/512.00	/510.00
ST NUMBER	00515	00425	01191	00320	00502	00427
STREET	SESTH ST	WEDLY ST	SUGARFIELD AVE	ST TYLER ST	SUGARFIELD S	SUGARFIELD S
NRHD/NRHD GRP	1700/009	1700/009	1700/009	1700/009	1700/009	1700/009
MODEL #						
CLASS	RU	RU	RU	RU	RU	RU
LIVING UNITS	1	1	1	1	1	1
LAND DESCRIPTION						
EFF-FRONTAGE	40	27	38	45	42	38
DEPTH	70	150	125	125	98	150
PRIMARY ACRES	0.06	0.09	0.11	0.15	0.09	0.13
DWELLING DESCRIPTION						
STORY HEIGHT	2.0	2.0	2.0	2.0	2.0	2.0
EXTERIOR WALL	ASBESTOS	FRAME	MASONRY/FR	FRAME	FRAME	FRAME
STYLE	OLD STYLE	OLD STYLE	OLD STYLE	OLD STYLE	OLD STYLE	OLD STYLE
YR BLT/REMOD	920/ FULL	900/ PART	920/ FULL	900/ DRAWL	930/ FULL	900/ FULL
BASEMENT						
BR/FAM/TOT_RM	03/0/07/1/1	03/0/07/1/0	04/0/07/1/1	04/0/07/2/0	03/0/06/1/1	05/0/08/1/1
HEAT	CENTRAL	CENTRAL	CENTRAL	CENTRAL	CENTRAL	CENTRAL
FUEL/SYSTEM	G/WA	G/WA	G/WA	G/WA	G/WA	G/WA
PHYSICAL COND	AVERAGE	FAIR	AVERAGE	AVERAGE	AVERAGE	AVERAGE
REC ROOM AREA	0	0	0	0	0	0
FF ST,OP/MET	/	/	1,1/	/	1,1/	/
BSMT CAR_CAP	0	0	0	0	0	0
FINISHED BSMT	0	0	0	0	0	0
GRADE/CDU	C PR	C PR	C FR	C PR	C FR	C FR
COST & DESIGN						
SFLA	1,548	1,584	1,640	1,728	1,698	1,644
AREAS	930					
DET GARAGE	198	220	341	0	0	528
ATTACHED GAR	0	0	0	0	0	0
POOL AREA	0	0	0	0	0	0
DECK	0	0	0	0	0	0
OPEN PORCH	112	168	200	192	270	178
CLOSED PORCH	0	258	52	0	198	0
PRICING DATA						
BASE PRICE	\$58,880	\$55,480	\$62,750	\$55,960	\$65,680	\$58,900
ADDITION FTS	60	160	67	167	94	110
OTH FEAT FTS	0	0	25	0	25	0
ROR	\$61,730	\$67,690	\$70,170	\$66,390	\$73,080	\$68,910
PERCENT GOOD	32%	25%	50%	25%	55%	40%
UNREV G VALUE	\$20,100	\$17,300	\$35,800	\$17,000	\$40,800	\$26,500
TOTAL GRAY	\$300	\$400	\$700	\$400	\$600	\$900
LAND VALUE	\$3,900	\$7,100	\$5,000	\$4,000	\$6,000	\$9,000
TOTAL VALUE	\$24,000	\$22,400	\$41,000	\$23,000	\$45,500	\$32,000
VALUATION						
SALE DATE		05/87	03/88	12/87	09/87	01/87
SALE PRICE		\$25,000	\$39,900	\$40,000	\$39,390	\$31,000
MGR ESTIMATE	\$28,480	\$28,182	\$36,987	\$29,072	\$38,027	\$36,000
ADJUSTED SALE		\$25,298	\$31,444	\$39,409	\$29,843	\$22,850
DISTANCE		34	44	48	53	58
MGID ESTIMATE	30,447					
MARKET VALUE	\$29,600					
FLD CTRL COD	4					
INDICATOR						

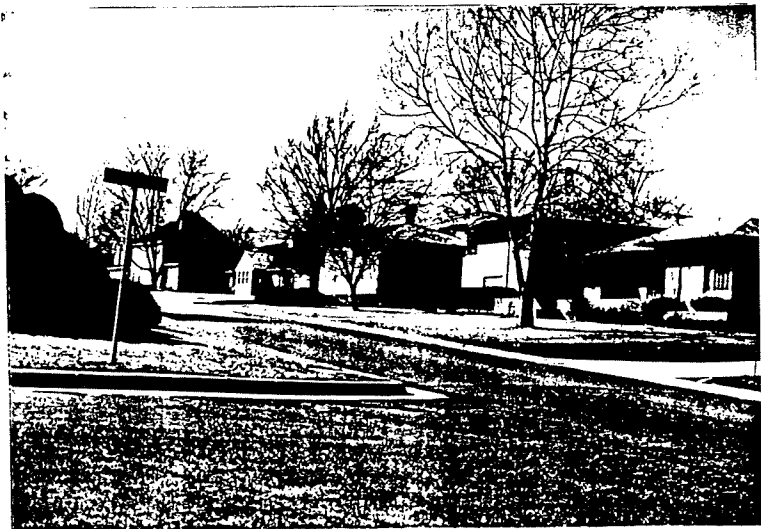
SUBJECT PROPERTY



LOCAL NEIGHBORHOOD



COMPARABLE NEIGHBORHOOD



LIST # =00029 (01) CLASS=RE (02) TYPE =SINGLE (03) ICE 101 11
 (04) PRICE = \$69,900 (05) ADDRESS = 3001 SW HOLL LANE
 (06) CITY = TOPEKA (07) STATUS = SOLD - INNER U (08) FOR SALE
 (09) BASEMENT = NO (10) BEDROOMS = THREE (11) BATHS = ONE
 (12) H/BATHS = ONE (13) GAR CAP = ONE (14) LOT SIZE = UNDER 1 ACRE
 (15) STYLE = 1.5 STAIR BU (16) APPX AGE = 10-20 YEARS (17) FIN AREA = 1901-2200
 (18) EX FINAN = NONE
 (22) AGENT = MCCARTNEY, DENNIS CLYDE 478-4076 FOR GRIFFITH & BLAIR INC. 267-2700
 (23) CODE = ER 4.0 (24) OWNER = PHILIP & NANCY WOLFF
 (25) PHONE = 273-7331 (26) LIST DATE = 08/29/88
 (27) EXP. DATE = CALL OFF (28) TOT/BSMT = 2085/0
 (29) LEGAL = BLK 2 LOT 1 (30) SUBDIV = 289A-BERDEPTON'S
 (31) LV/M/U/L = 1441/644/0 (32) LOT SIZE = 108X130
 (33) ELEM SCH = WHITSON-WHITSON (34) MIDDLE = FRENCH-FRENCH
 (35) SR HIGH = TOPEKA WES-TOPEKA WEST (36) KITCHEN = 10X14
 (40) LIV RM = 13X23 (41) DIN RM = 10X14
 (44) UTIL RM = 8X16 (45) BEDROOMS = 11X14M, 11X16M, 14X20U
 (49) ORIGINAL PRICE = 69900

*WILL SELL	CASH TO SELLER	CONVENTIONAL	FHA	VA
*ARCHITECTURE	TRADITIONAL	*FOUNDATION	PC	SLAB
*CONSTRUCTION	FRAME	LAP	*ROOFING	COMPOSITION
*EXTERIOR EXTRA	STORM WINDOWS	STORM DOORS	FENCE-CH. LINK	
*DINING	FORMAL	COUNTRY KITCHEN	*OTHER ROOMS	FORMAL LIV RM
ENC PORCH/PATIO	PANTRY	*LAUNDRY	MAIN FLOOR	
*GARAGE TYPE	ATTACHED/BLT IN	*INTERIOR	SOME CARPET	HARDWOOD
VINYL	WALLCOVERING	*FIREPLACE	WOOD	IN LIVING RM
ONE	*HEATING/COOLIN	CENTRAL GAS	CENTRAL ELEC	ATTIC FAN
*APPL/EQUIP	ELEC OVEN/RANGE	EYE-LEVEL OVENS	MICROWAVE	DISHWASHER
DISPOSAL	AUTO GAR OPENER	CABLE TV AVAIL	*WATER HEATER	30 GALLON
*WATER & SEWER	CITY WATER	CITY SEWER SYST	*FLOOD INSURANC	NOT REQ
*WARRANTY PROG	PRIVATE CD AVAI	*POSSESSION	NEGOTIABLE	
*VACANT/TO SHOW	OCCUPIED	LOCKBOX		


(51) ASSUME = N (52) ACCEL = N (53) QUALIFY = N (54) ASSUMP # = 0
 (68) GEN TAX = 927.13 (69) SPEC TAX = 0 (70) TOT TAX = 927.13
 (72) REMARKS = LOVELY CAPE COD HOME NEAR WESTBORO, CLOSE
 (73) REMARKS = TO WHITSON & MOST PURE HEART GRADE SCHOOLS.
 (74) REMARKS = ALSO CONVENIENT TO SHOPPING, CHURCHES & BUS
 (75) REMARKS = PLOTS OF STORAGE, DOG GEORGE MAY BE IN UTIL R
 (76) REMARKS = SCREEN'D PORCH OR BACK YD. SEE AGENT FOR GAGE

(77) HOW SOLD = CONV (78) CONTRACT DATE = 10/19/88 (79) CLOSING DATE = 11/28/88
 (80) ASKING PRICE W/SOLD = 66900 (81) DAYS ON MARKET = 50
 (82) AGENT = BAIR, BRVAL H. 272-0023 FOR GRIFFITH & BLAIR INC. 267-2700
 (83) SQ FT AB = 2085 (84) SQFT BE = 0 (85) S PARTIC = \$2200
 (86) NEW INTS = KS RM MG (87) NEW INT = 10% (88) VAR Y/N = N
 =====


01422-6
 RECORDED: BOOK _____ PAGE _____ DATE _____

22,22



#01059	1820 WEBSTER SW	3-BDR 1/1-BTH 12/10/87	127-DAYS SP-NO	SB-134 L-\$64,900	S-\$63,000	CONV			
		33499	CODE ER 3.5	AREA 19	CITY TOPEKA	GAR 1 A	FP 1	STYLE 2 ST	
		OWNER ERIC HUMPERT			PH 235-8871	MUTUAL 1056/693/0	CCUP VAC	LKBOX	AGE 10-30
		FIN AREA:	TOT/BSMT 1749/0			LOT 75X75			
		LR 14X21		SUB COLL HILL A&B					
		DR 12X12		HEAT C GAS		WATER CITY	ELEM RANDOLPH	ROOF SL	
		KIT 12X12 + 6X8		AIR CELEC		SEWER CITY	M/D ROBINSON	TAX \$ 990.87	
		FR		UTIL BSMT		FOUND BLOCK	SR TOPEKA HIG	SPEC \$ 0	
		BR 12X14M, 11X15U, 14X15U				BSMT FULL		TOT \$ 876.28	
		BR				REC 17X12	UNP SPEC		
		MTGEE CAP FED		LOAN CONV.			CHANDELIER IN DR DOES NOT STAY. SOME		
BAL \$ 47,540.74		AS OF			PAINTING YET TO BE DONE. SHOWER IN BSMT.				
RATE 9%		ASSM ?			SLIGHT SEEPAGE IN BSMT. EXTRA HEAVY				
PI \$		ACC ?			RAIN.				
PITI \$ 490.00		QUAL ?							
CO GRIFFITH		PH 257-2700			AGENT LUTZ, LARRY G.				
							PH 272-6599		

RECORDED: BOOK _____ PAGE _____ DATE _____

#01129	1826 WEBSTER SW	3-BDR 2/0-BTH 04/15/87	2-DAYS SP-NO	SB-87	L-\$68,900	S-\$68,900	CONV
		J 31535 CODE ER 3.5 AREA 18 OWNER SEELEY, GERDINE L. CITY TOPEKA FIN AREA: TOT/BSMT 1825/0 PH LR 14X20 SUB M/U/L 1420/405/0 DR 10X12 HEAT C GAS LOT 75X135 KIT 13X8 AIR CELEC WATER CITY ELEM WHITSON ROOF C FR 22X14 UTIL BSMT SEWER CITY MID ROBINSON TAX \$ 836 00 BR 10X12-M, 11X12-M, 13X23-U FOUND STONE SR TOPEKA HIG SPEC 5 0 BSMT FULL, UNFIN, INENT TOT \$ 836 00 REC UNP SPEC 0 SHOWS GREAT WONDIFUL 1ST FLOOR HSM	GAR 1 A FP 1 STYLE 1 1/2 OCCUP OCC AGE 30 - SOLD BEFORE PRINT PH 267-2700 AGENT WAGGENER, BEVERLY PH 272-2282				

RECORDED: BOOK 3924 PAGE 025 DATE 6-17-87

71.400



LIST # =27460 (01)CLASS=RE (02) TYPE =SINGLE (55) (00) (00) (00)
 (04)PRICE= \$67,500 (05)ADDRESS= 2923 SW 20 ST
 (06) CITY =TOPEKA (07)STATUS=SOLD CO-OP BY (08)FOR=CALL
 (9)BASEMENT=YES (10)BEDROOMS=TWO (11)B/BATHS =ONE
 (12)H/BATHS =ONE (13)GAR CAP =ONE (14)LOT SIZE=UNDER 1 ACRE
 (15)STYLE =1.5 STAIR BU(16)APPX AGE=30 YRS OR MOR(17)FIN AREA=1511 1000
 (18)EX FINAN=NONE
 (22)AGENT=CROW, HELEN RUTH 235-5555 FOR KIRK & COBB, INC. 272-8855
 (23) CODE =ER 3.5 (24)OWNER =DR. NANCY WELSH
 (25)PHONE =233-9114 (26)LIST DATE =06/05/88
 (27)EXP. DATE =CALL OFF(28)TOT/BSMT=1546/0
 (29)LEGAL =20TH ST.BLK1W.77.8FT LOTS (30)SUBDIV =8499A-WESTWOOD PL ADD
 (31)LV/R/U/L=1002/544/0 (32)LOT SIZE=APPRX 33,000
 (33)ELEM SCH= WHITSON-WHITSON (34)MIDDLE = TRENCH BRICK
 (35)SR HIGH =TOPEKA WES-TOPEKA WEST (36)KITCHEN =10X10
 (40)LIV RM =27X12 (41)DIN RM =15X11
 (44)UTIL RM =BSMT (45)BEDROOMS=13X12U, 14X12D
 (49)ORIGINAL PRICE= 72900

*WILL SELL	CASH TO SELLER	*ARCHITECTURE	TRADITIONAL
*FOUNDATION	PC	FULL	*CONSTRUCTION VINYL
*ROOFING	COMPOSITION	*EXTERIOR EXTRA	COVERED PATIO
*EXTERIOR EXTRA	FENCE-WOOD	*DINING	FORMAL
*OTHER ROOMS	FORMAL LIV RM	*LAUNDRY	BASEMENT
*GARAGE TYPE	DETACHED	*INTERIOR	HARDWOOD
*FIREPLACE	WOOD	IN LIVING RM	ONE
*HEATING/COOLIN	CENTRAL GAS	CENTRAL ELEC	*WATER HEATER GAS
*POSSESSION	NEGOTIABLE	*VACANT/TO SHOW	OCCUPIED LOCKBOX

(51) ASSUME =N (52) ACCEL =N (53)QUALIFY =N (54)ASSUMP 4= 0
 (68)GEN TAX =1022.71 (69)SPEC TAX=0 (70)TOT TAX =1022.71
 (71)UNP SPEC=0
 (72)REMARKS =PLEASANT, SUNNY & SPACIOUS WESTWOOD HOME.
 (73)REMARKS =VINYL SIDING. NEW DRIVE. LARGE SCREENED
 (74)REMARKS =PORCH. FENCED YARD. WATER SOFTENER
 (75)REMARKS =(DISCONNECTED) STAYS.

(77)HOW SOLD=CCNV (78)CONTRACT DATE=07/22/88 (79)CLOSING DATE=08/15/88
 (80)ASKING PRICE W/SOLD= 69750 (81)DAYS ON MARKET= 76
 (82)AGENT=ARMBRUSTER, GREGORY ALAN 273-1873 FOR RE/MAX ASSOC. OF TOPEKA 273-1100
 (83)SQ FT AB=1516 (84)SOFT BE =0 (85)NO PARTIC NO
 (86)NEW MTG =83 PM MG (87)NEW INT =7.25% (88)VAR Y/N =Y
 (89)MTG AMT =10000

RECORDED: BOOK 2403 PAGE 161 DATE 8/7/88



#01154 2917 20 ST SW

3-BDR 1/1-BTH 09/21/87 48-DAYS SP-NO SB-30 L-\$74,000 S-\$72,000 CONV

133483	CODE ER 3.5	AREA 19	CITY TOPEKA	GAR 1 D FP	STYLE 1 1/2
OWNER DAVE & JUDI LENOOX				OCCUP OCC LKBOX	AGE 30 +
FIN AREA:	TOT/BSMT 1686/140		PH 232-3337	M/U/L 1096/450/0	
LR 27X13		SUB WESTWOOD ADDN		LOT IRREG.	
DR 15X11		HEAT C GAS	WATER CITY	ELEM WHITSON	ROOF C
KIT 18X8		AIR CELEC	SEWER CITY	MID FRENCH	TAX \$ 959.86
FR 16X10		UTIL BSMT	FOUND PC	SR TOPEKA WES	SPEC \$
BR 14X14U/16X11U/14XX10L			BSMT FULL P FIN, INENT		TOT \$ 959.86
BR			REC	UNP SPEC	
MTGEE	LOAN			WESTWOOD CAPE COD & SIMPLY CHARMING FRENCH	
BAL \$	AS OF			DOORS TO BIG SCREENED PORCH OVERLOOKING BEAU	
RATE	ASSM N			TIFULLY LANDSCAPED BACKYD. CUSTOM DRAPES.	
PI \$	ACC N			NEWER FURN, CA & ROOF. FM OR + CUTE BREAK-	
PITI \$	QUAL N			FAST NOOK. A SHOWER & STOOL IN BSMT.	
CO BROSIUS	PH 273-4500			AGENT WILSON-HECHT, FAYE	PH 273-4871



ph 232-3337

RECORDED: BOOK 2446 PAGE 995 DATE 7-26-87

760:



(1) # 40182 (2) CLASS=RE (3) TYPE =SINGLE (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34) (35) (36) (37) (38) (39) (40) (41) (42) (43) (44) (45) (46) (47) (48) (49) (50) (51) (52) (53) (54) (55) (56) (57) (58) (59) (60) (61) (62) (63) (64) (65) (66) (67) (68) (69) (70) (71) (72) (73) (74) (75) (76) (77) (78) (79) (80) (81) (82) (83) (84) (85) (86) (87) (88) (89) (90) (91) (92) (93) (94) (95) (96) (97) (98) (99) (100)

*WILL SELL CASH TO SELLER CONVENTIONAL ASSUMPTION
 *ARCHITECTURE TRADITIONAL *FOUNDATION BLOCK FULL
 INSIDE ENTRANCE WALKOUT *CONSTRUCTION FRAME VINYL
 *ROOFING COMPOSITION *EXTERIOR EXTRA PATIO GRILL
 STORM WINDOWS STORM DOORS FENCE-CH. LINK *DINING FORMAL
 *OTHER ROOMS FORMAL LIV RM FAMILY RM/BSMT *LAUNDRY BASEMENT
 *GARAGE TYPE DETACHED *INTERIOR SOME CARPET VINYL
 SHEETROCK WALLCOVERING *FIREPLACE WOOD GAS
 IN FAMILY RM IN LIVING RM TWO *HEATING/COOLIN CENTRAL GAS
 CENTRAL ELEC ATTIC FAN *APPL/EQUIP DISPOSAL AUTO GAR OPENER
 CABLE TV AVAIL *WATER HEATER 40 GALLON GAS
 *WATER & SEWER CITY WATER CITY SEWER SYST *FLOOD INSURANC NOT REQ
 *WARRANTY PROG PRIVATE CD AVAIL *POSSESSION SPECIFIC
 *VACANT/TO SHOW OCCUPIED LOCKBOX

(51) ASSUME =Y (52) ACCEL =N (53) QUALIFY =Y (54) ASSUMP \$= 0
 (55) ASMP P&I= .00 (56) TRAN FEE=170+35.00 (57) MTG LNDR=SHAWNEE FE
 (58) LN DESCR=KEPRS (59) ORIG AMT=50400.00 (60) OR TERM =30 YRS
 (61) ORIG DT =7/81 (62) INT RATE=8.12% (63) MTG BAL =48,501
 (64) AS OF =2/1/88 (65) PI PMT =386.16 (66) PITI PMT=502.00
 (67) GEN TAX =979.93 (68) SPEC TAX=0 (69) TOT TAX =979.93
 (70) UNP SPEC=HARD TO FIND CAPE COD ON
 (71) REMARKS =HARD TO FIND CAPE COD ON EDGE OF WEST WOOD.
 (72) REMARKS =SHOWS EXTRA SHARP. GARAGE IS DBL. WIDE WITH
 (73) REMARKS =SINGLE DOOR. C/D GAR OPENER, YD & PLAY EQUIP
 (74) REMARKS =MENT, FIREPLACE SCREENS ALL STAY. POSSESSION
 (75) REMARKS =DATE OF AUG. 1, 1988. VINYL SIDING, BSMT FIN
 (76) REMARKS
 (77) HOW SOLD=FHA (78) CONTRACT DATE=04/02/88 (79) CLOSING DATE=05/15/88
 (80) ASKING PRICE W/ SOLD= 74500 (81) DAYS ON MARKET= 39
 (82) AGENT=MCDOWELL, ROBB 478-4500 FOR GREENBRIER REAL ESTATE 270-1000
 (83) SQ FT AB=1437 (84) SQFT BE =380 (85) % PARTIC=NO
 (86) NEW MTG =KS HM NS (87) NEW INT =8% (88) VAR Y/N =N
 (89) MTG AMT =1000

RECORDED: BOOK 2475 PAGE 239 DATE 5/0/88
 75702



MARKET VALUE \$0
 FLD CNTRL COD 0
 INDICATOR

MASP460 SHAWNEE COUNTY 03/07/89 PAGE NO 1

	SUBJECT *****	COMP 1 *****	COMP 2 *****	COMP 3 *****	COMP 4 *****	COMP 5 *****
PARCEL IDENTIFICATION						
ID	142-030-10	142-030-10	141-020-20	141-020-20	141-020-20	141-020-20
	12-01B.000	22-001.000	14-003.000	15-002.000	05-011.000	26-00B.000
CARD/OF CARD	0101	R705	R711	R702	R708	R704
MAP RTG-ND	G04/077.00	G04/077.00	G09/086.00	G09/086.00	G09/086.00	G09/086.00
ST NUMBER	04200	03901	03635	03225	03225	03225
STREET	SWSTRATEORD R	SMHOLLY	SM15TH ST	SMHOLLY	SMHOLLY	SMHOLLY
NHHD/NRHD GRF	1251/006	1251/006	1251/006	1251/006	1251/006	1251/006
MODEL #		3	3	3	3	3
CLASS	RU	RU	RU	RU	RU	RU
LIVING UNITS						
LAND DESCRIPTION						
EEF-FRONTAGE	75	108	105	130	127	70
DEPTH	138	130	135	135	135	135
PRIMARY ACRES	0.24	0.32	0.33	0.40	0.19	0.22
DWELLING DESCRIPTION						
STORY HEIGHT	1.5	1.0	2.0	1.0	2.0	1.0
EXTERIOR WALL	ASBESTOS	FRAME	FRAME	STONE	FRAME	FRAME
STYLE	CONVENTIONAL	CONVENTIONAL	CONVENTIONAL	RANCH	COLONIAL	CONVENTIONAL
YR BLT/REMOD	951/	950/	953/	951/	945/	952/
BASEMENT	FULL	NONE	FULL	FULL	FULL	FULL
BR/FAM/LOT RM	04/0/06/2/0	03/0/06/1/1	04/1/08/2/0	03/1/07/2/0	04/1/08/1/1	03/1/06/2/0
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
FUEL/SYSTEM	G/WA	G/WA	G/WA	G/WA	G/WA	G/WA
PHYSICAL COND	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE
REC ROOM AREA					295	
FF ST,OP/MET	1.1/	1.1/	1.2/	2.2/	1.2/	1.1/
BSMT GAR CAP	0	0	0	0	0	0
FINISHED BSMT	0	0	0	0	0	0
GRADE/CDU	C GD	C GD	C GD	B- VG	B- VG	C GD
COST & DESIGN						
SFLA	2,303	1981	2,253	2,198	2,400	2,143
AREAS						
DET GARAGE	594	308	440	0	0	0
ATTACHED GAR	0	0	0	621	348	400
POOR AREA	0	0	0	0	0	0
DECK	0	0	0	0	0	0
OPEN PORCH	30	207	264	63	135	240
CLOSED PORCH	0	172	0	0	0	0
PRICING DATA						
BASE PRICE	\$77,120	\$63,530	\$57,910	\$84,510	\$62,280	\$48,320
ADDITION PTS	35	77	359	224	266	130
OTH FEAT PTS	69	25	38	50	63	25
RCM	\$85,970	\$75,980	\$101,740	\$127,770	\$107,440	\$70,580
PERCENT GOOD	82%	80%	82%	86%	82%	82%
DWELL'G VALUE	\$71,900	\$61,600	\$84,400	\$110,500	\$88,100	\$57,900
TOTAL OBJ	\$1,400	\$800	\$1,000	\$600	\$0	\$0
LAND VALUE	\$11,100	\$12,500	\$12,600	\$13,900	\$10,400	\$10,800
TOTAL VALUE	\$83,000	\$74,100	\$97,000	\$124,400	\$98,500	\$68,700
VALUATION						
SALE DATE		05/87	11/87	02/87	08/87	04/87
SALE PRICE		\$65,000	\$115,900	\$117,730	\$101,000	\$66,000
MRA ESTIMATE	\$91,189	\$77,196	\$96,632	\$114,904	\$99,403	\$72,375
ADJUSTED SALE		\$78,992	\$109,557	\$94,015	\$92,786	\$84,811
DIETARY		53	68	149	150	161
WGTD ESTIMATE	94,476					
MARKET VALUE	\$92,700					
FLD CNTRL COD						
INDICATOR						

... and ...
... shall ...
... shall ...
... shall ...

- In Block 1. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 2. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 3. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 4. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 5. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 6. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 7. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 8. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 9. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 10. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 11. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 12. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 13. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 14. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 15. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 16. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 17. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 18. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 19. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.
- In Block 20. On lots 1 to 10 both inclusive, at least 4 feet and on lot 11, at least 6 feet.

It is provided, however, that the maximum width of any building shall be as shown on any of said lots, and with the consent in writing of the Veale-Linseott Company, be increased by not less than 10 feet of the width of any such lot, provided as above provided. It is further provided, that the required set back from the side lines of the lot as here provided, may, with the consent in writing of the Veale-Linseott Company, be reduced by not less than 10 feet and 1/2 per cent of the amount of such required set-back; provided however, that this reduction shall in no way whatever, affect the provisions relative to the change in said building lines as set forth in Section 8, herein. In any case where the frontage of ground used with any residence is greater than the required frontage, then for the purpose of limiting the width of the residence and establishing its location with respect to the side lines of the lot, the frontage so used shall be deemed to be the required frontage and the provisions of this section shall be construed accordingly, and if any residence of the maximum width is built or maintained on any such lot, then there after the frontage so used may not be reduced on any such lot as long as said residence is maintained thereon, and the same provision shall apply as to the location of any residence with respect to the side lines of the lot. The said frontage may be reduced at any time by the conveyance of part of the lot, provided, that it not be reduced below the minimum number of feet required with any residence of a width that might then be created thereon, based on the provisions of this section; and provided further, that in no case may it be reduced below the required frontage herein specified by Section 8.

OIL TANKS.

Section 8. No tank for the storage of oil may be maintained thereon, above the surface of the ground, without the consent in writing of the Veale-Linseott Company.

OUTBUILDINGS SET BACK FROM STREET.

Section 9. All outbuildings except greenhouses, erected on any of said lots, shall correspond in style and architecture, to the residence to which they are appurtenant, and shall be of the same material as such residence. Any outbuilding, exclusive of those projections set forth in paragraphs 6 and 8, of Section 8, which are erected on any of said lots, shall be located wholly within 25 feet of the rear line of the lot on which they are erected, and on any corner lots, they shall in addition to the above be located wholly within 25 feet of that side of the lot farthest from the adjoining side street, and provided, however, that the Veale-Linseott Company shall have, and here by receive the right in the sale and conveyance of any lots shown on said plat, to change the required location of any such outbuilding, and may, at any time thereafter, with the consent in writing of the then record owners of the fee simple title to any of the said lots, change any such required outbuilding location, or any location in which any, in such sale or conveyance will permit the erection or maintenance of any outbuilding on any of said lots, more than 20 feet nearer to the front street, or more than fifteen feet nearer to the side street than is provided for above. It is provided further, that the provisions of Section 8, relative to the set-back of residences from any street location, shall apply with like force and effect to the provisions of this paragraph, with reference to the change in the required location of outbuildings.

... shall ...
... shall ...
... shall ...

Section 11. None of the said lots shall be used for ...

Section 12. No person, or any ... shall be allowed to ...

Section 13. No construction, other than the ... shall be allowed to ...

Section 14. All the above under the Veale-Linseott Company or repairing any of the same or other utilities ...

Section 15. There shall not be of ... any pool or privy.

Section 16. No permanent ... other livestock, ... Linseott Company.

Section 17. The construction exceeding five ... signs or of other ... with the written ...

Section 18. No fence or wall of the front building of the Veale-Linseott Company.

Section 19. None of the front building of the Veale-Linseott Company July 1, 1920, so 25 years each, of the front building in Block 11, and

Miscellaneous Record No. 547

In Block 24. On lots 1 and 21, \$2,000.00; on lots 2 and on lots 12 to 20, both inclusive, \$7,000.00; on lots 3 to 11, both inclusive, \$4,000.00

MINIMUM FRONTAGE REQUIRED.

Section 6. Any residence erected on any of the following lots, or part, or parts thereof, as indicated in this section, shall have apartments thereto, not occupied by any other residence, at least the number of feet of ground fronting on the street upon which lot, or lots, or part or parts thereof, front as follows:

- In Block 1. On lots 1, 2, 3, 10, 11, 12, 26, 14, 13, and 16, 70 feet; on lots 5, 4, 6, 8, 7, and 9, 50 feet;
- In Block 2. On lots 1, 2, 3, 10, 11, 17, 18, 19, 20 and 24, 70 feet; on lots 12, 13, 14, 15 and 16, 50 feet; on lots 21, 22, and 23, 50 feet; on lots 3, 4, 5, 6, and 7, 50 feet;
- In Block 3. On lots 1, 2, 3, 17, 18, and 19, 75 feet; on lots 4 to 13 both inclusive, 50 feet;
- In Block 4. On lots 1, 2, 3, 4, 11, 12, 13, 14, 15, 16, 17, 18, and 19, 65 feet; on lots 5, 6, 7, 8, 9, and 10, 55 feet;
- In Block 5. On lots 1, 2, 3, 4, 5, 6, 12, 13, 14, 15, and 16, 50 feet; on lots 7, 8, 9, 10, 11, 75 feet;
- In Block 6. On lots 1, to 17 both inclusive, 50 feet;
- In Block 7. On lots 1, 2, 3, 4, 5, and 6, and on lots 11 to 24 both inclusive 50 feet; on lots 7, 8, 9, and 10, 44 feet;
- In Block 8. On lots 1, 2, and 22, 75 feet; and on lots 3 to 21 both inclusive, 55 feet;
- In Block 9. On lots 1 to 8 both inclusive, 55 feet; on lots 9 to 19 both inclusive, 45 feet;
- In Block 10. On lots 2 to 10 both inclusive, 50 feet; on lots 1 and on lots 11 to 22 both inclusive, 60 feet;
- In Block 11. On lots 1 to 20 both inclusive, 50 feet;
- In Block 12. On lots 1 to 20 both inclusive, 55 feet;
- In Block 13. On lots 1 to 6 both inclusive, 70 feet;
- In Block 14. On lots 1 to 13 both inclusive, 55 feet; on lots 14 to 22 both inclusive, 50 feet;
- In Block 15. On lots 1 to 17 both inclusive, 50 feet;
- In Block 24. On lots 1 to 21 both inclusive, 50 feet;

All measurements shall be on the front line of the lot. It is provided, however, that the Veale-Linscott Company, shall have, and does hereby reserve the right in the sale and conveyance of any of the said lots to reduce the required frontage to be used with any residence, on any lots, and it may, at any time thereafter, with the consent in writing of the then owner of the fee simple title to any such sale and conveyance, be established as in herein provided for, or which may, in such sale and conveyance, be established by it, provided, however, that no change may be made at any time which will reduce the required frontage of land to be used and maintained with any residence which may be erected thereon, more than five feet below the minimum number of feet required for each residence, as set forth above.

SET BACK OF RESIDENCE FROM STREET.

Section 6. provided may be erected or maintained on any of said lots, nearer to the front street, than is the front building line or the side building line shown on the plat of Westboro, on the lot or lots on which such residence may be erected, provided, however, that the Veale-Linscott Company shall have, and does hereby reserve the right in the sale and conveyance of any of said lots, to change any building line shown thereon, and may, at any time thereafter, with the consent in writing of the then record owners of the fee simple title to any such lot, or lots, change any such building line which is shown on said plat, on such lot, or lots, or which may, in such sale and conveyance be established by it, provided however, that no change may be made at any time, which will result in the creation or maintenance of any residence on any lot exclusive of those projections hereinafter set forth, more than ten feet nearer to the front street, or the side street, than is the front building line, or the side building line shown on said plat, on such lot, or lots. Reference is made herein to front and side building lines, for the purpose of determining the location of any residence with respect to the adjoining street, and in case of said building lines, provided that any of said streets shall in no case be established nearer to the new location of any of such building lines than are the building lines shown on this plat, with respect to any of said streets than are the building lines shown on this plat, with respect to the present location of said streets; and provided further, that the Veale-Linscott Company, shall have the same privilege of changing the location of any such new building lines so established as it has in the case of those shown on said plat of Westboro.

(b) Those parts of the residence which may project to the front and be nearer to the front streets and the side streets than the front building lines and the side building lines, shown on said plat, and the distance which each may project, are as follows:

WINDOW PROJECTIONS.

(c) Bay, bow, or oriel, dormer and other projecting windows and stairway landings, other than full two story or three story bay, bow, or oriel, windows, or stairway landings, may project beyond the front building lines, and beyond the side building lines not to exceed two feet.

MISCELLANEOUS PROJECTIONS.

(d) Cornices, sappings, chimneys, brackets, pilasters, grill work, trellises and other similar projections, and any other projections for purely ornamental purposes, may project beyond the front building lines, not to exceed four feet, and beyond the side building lines not to exceed two feet.

VESTIBULE PROJECTIONS.

(e) Any vestibule, not more than one story in height, may project beyond the front building lines, not to exceed three feet, and beyond the side building lines not to exceed two feet.

OUTBUILDINGS FROM SPACE REQUIRED.

Outbuildings hereinafter set forth, no outbuildings, exclusive of greenhouses, shall be erected on any lot unless the same conform with the provisions contained in paragraphs c and d of Section 6, erected and maintained thereon, shall occupy more than 50% of the width of the lot upon which said outbuildings are erected, measured along the rear line of said lot; provided, however, that the width of any such outbuildings erected on any lot, the combined width of which is more than one such outbuilding being erected on any lot, the combined width of each outbuilding shall not exceed the width provided for by this section, for a single outbuilding; provided, however, exclusive of other outbuildings, may not exceed a maximum width of 10 feet, and the combined width of greenhouses and other outbuildings, erected or maintained thereon, shall not exceed 50% of the width of the lot upon which they are erected, measured along the rear line thereof; it is further provided however, that the combined width of such outbuildings may, with the consent in writing of the Veale-Linscott Company, be increased by not to exceed 10% of the width of the lot, measured along the rear line thereof; and provided further, that the width of the Veale-Linscott outbuildings, other than greenhouses, may with the consent in writing of the Veale-Linscott Company, be increased by not to exceed 10% of the width of the lot, measured along the rear line thereof. The provisions of Section 7, relative to the maximum width of the frontages, which may be erected on any lot, having apartments thereto a greater number of front feet than the required frontages and the provisions for reducing said frontages shall apply with the same force and effect to outbuildings as to the residences to which such outbuildings are appurtenant.

OWNERSHIP BY NEGROES PROHIBITED.

Section 11. The name of the said lots shall be conveyed to, used, owned, nor occupied by negroes as owners or tenants.

FERROCAL BUILDING LINE.

Section 12. No porch, or any detached structure for purely ornamental purposes, may be erected on any part of any lot in front of a line 12 feet in front of the front building line, without the written consent of the Veale-Linscott Company.

APPROVAL OF PLANS.

Section 13. No outbuildings, fences or walls or other structures shall be erected on any lot in said addition until plans, elevations, and specifications have been submitted to the Veale-Linscott Company, showing the nature, kind, shape, height, color and materials of which the proposed structure is to be made, and a copy of the same, and the written approval of the Company endorsed thereon, be filed with the Company, and the written approval of the Company endorsed thereon, to build or erect such proposed structure.

UTILITY EASEMENTS.

Section 14. All the above described land shall be hereinafter conveyed subject to the rights of the Veale-Linscott Company, their heirs or assigns to enter thereon for the purpose of laying, or repairing any sewer, water pipe, gas pipe, electric light lines, telephone lines, or other utilities, which may be necessary and proper to provide sewerage, water, gas, electricity or telephone service to any part of the property hereinafter described, and the said Veale-Linscott Company does hereby reserve an easement on said premises for said purposes, for a distance of three feet on the rear or side of each of said building sides, as shown by the recorded plat of Westboro for such purposes.

CEASPOOL.

Section 15. There shall not be erected, maintained or permitted upon any of the land shown on the plat of Westboro, except with the consent in writing of the Veale-Linscott Company, any cesspool or privy.

POULTRY.

Section 16. No permanent provision shall be made for the housing of poultry, swine, horses, or other livestock, on any lot without first obtaining the written consent of the Veale-Linscott Company.

BILL BOARDS, ETC.

Section 17. The construction or maintenance of bill boards, advertising boards, or other structures exceeding five square feet in size for the display, posting, painting or painting of signs or of advertisements on any of the lots in said addition is prohibited, except with the written consent of the Veale-Linscott Company. And no bill board shall be artificially illuminated without the written consent of said Company.

FENCES AND WALLS.

Section 18. No fence or wall shall be erected or maintained on any lot nearer a front street than the front building limit line of said lot, without first obtaining the written consent of the Veale-Linscott Company.

DURATION OF RESTRICTIONS.

Section 19. Each of the restrictions above set forth shall continue, and be binding upon the Veale-Linscott Company and upon its successors and assigns, for a period of 25 years from July 1, 1900, and shall automatically be continued thereafter for successive periods of 25 years each; provided however, that the entire fee simple title to the majority of the front feet of the lots in this addition exclusive of Lot 'A', in Block 7, Lot 'A', in Block 11, and Lot 'A', in Block 12, may release all of the land hereby restricted from

area, and terrace, rear lots, and terrace may

subhouses, etc. shall not occupy a each case, in lines of the lot, those projections both of the side

wise, at least

both inclusive

at least 4 feet,

etc; and on lots

which may be erected above provided, of the lot as hereinafter provided revision relative to In any case where quired frontage, its location be deemed to be the ad accordingly; and such lot, then there- as said residence location of any resi- may be reduced at any light than be erected, or, that in no case tion 6.

surface of the ground,

shall correspond in ant, and shall be of f those projections any of said lots, shall on they are erected, ted wholly within 12 ft, and provided, how- reserve the right in the required location, consent in writing of lots, change any such ch, side or conveyance, side at any time which of said lots, are then or to the side street rivate of section 6, on, shall apply with the ne to the change in the

any one or more of said restrictions... successive 25 years... the office of the Register of Deeds... to the expiration of said first period...

Section 20.

The restrictions herein set forth shall run with the land... its successors, and assigns, and all parties claiming by, through, or under it shall be taken to hold, agree, and covenant with the owners of said lots... and the construction of improvements thereon...

IN WITNESS WHEREOF, The said Tinkham Veale and H. N. Linscott have hereunto set their hands, the day and year first above written.

Tinkham Veale
H. N. Linscott

ACKNOWLEDGMENT

STATE OF KANSAS, SHAWNEE COUNTY, SS.
BE IT REMEMBERED, That on this 7th day of September, 1926, before me a notary public, in and for the County and State aforesaid, came Tinkham Veale and H. N. Linscott, who are personally known to me to be the same persons who executed the within instrument of writing, and such persons have duly acknowledged the execution of the same.

A. W. Greenwood
Notary Public.

My commission expires Feb. 14, 1927.

(SEAL)

--- EASEMENT ---

Ray P. White and wife
To
Alice B. Jones

Filed Sept. 8, 1926, 8:20 A.M.
Cyrus Oathrie,
Register of Deeds.

CONTRACT AND EASEMENT

This agreement made and entered into this 7th day of September, 1926, between Ray P. White and Thelma A. White, Husband and Wife, parties of the first part and Alice B. Jones, a widow, party of the second part.
WITNESSETH: That said Ray P. White, one of the parties of the first part, is the owner in fee simple of the following described real estate, to wit:
Lot 51 and the north 1/2 part of 63, Tyler Street, City of Topeka, Shawnee County, Kansas.
That the said Alice B. Jones, is the owner in fee simple, of the following described real estate, to wit:
Lot 59 and the south half (1/2) of Lot 57, on Tyler Street, in the City of Topeka, Shawnee County, Kansas.
The said two tracts immediately joining each other.

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State of Kan
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THE DAVIS-I

C. O. Royer
FOR V
Mortgage a
wife, to I
May 1926,
County, Ka
Title

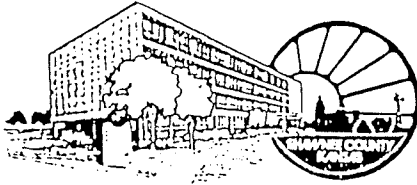
(SEAL)

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The State

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County of



Shawnee County
Office of County Appraiser
GARY M. SMITH ASA, CKA
APPRAISER

ROOM 102
291-4100

COURTHOUSE
TOPEKA, KANSAS 66603-3960

The following is the information requested in regards to 1989 market values.

Owner's Name Gene Juliette J
Parcel Number - 1330801027005000
Property Address - 1415 Topeka
Class - RU
Land Value - 6000
Improvement Value - 36500
Total Value - 42500
Assessed Value - 5100

Class and Assessment Rate:

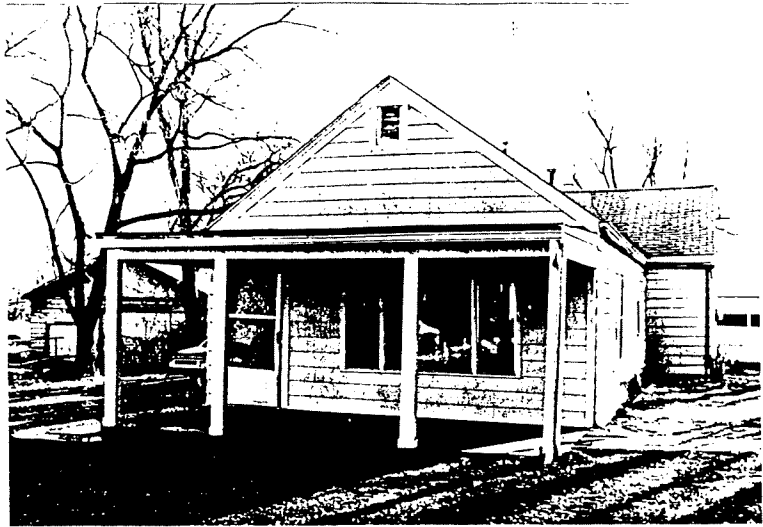
- RU - Residential Urban - 12%
- RR - Residential Rural - 12%
- AU - Agricultural Urban - 30% of its use value
- AR - Agricultural Rural - 30% of its use value
- FU - Farmstead Urban - 12%
- FR - Farmstead Rural - 12%
- VU - Vacant Lots Urban - 12%
- VR - Vacant Lots Rural - 12%
- OU - Other Urban: Commercial, industrial and other property. - 30%
- OR - Other Rural: Commercial, industrial and other property. - 30%

The original "Change of Value" notice has possibly been sent to your mortgage company, which is where the tax statement is sent. We are sending you the information you need to go through the appeal process, if you desire. Please call 267-7233 for an informal hearing if you wish to appeal. The informal appeals must be scheduled before March 31st and presumably within 18 days of the date your original "Change of Value" was mailed.

Patsy A. McDonald
Shawnee County Clerk

Informal hearing
Market Value on Comp sheet
& total value

SUBJECT



SWAYED ROOF



Kirk & Cobb
INC REALTORS

March 10, 1989

To Whom It May Concern:

I listed the property located at 2426 and 2426 $\frac{1}{2}$ Illinois, Topeka, Kansas for Bill and Lois Cope on October 17, 1988 and the listing expired on January 1, 1989.

During this period of time there were only three (3) showings on the property. The comments from the potential purchasers indicated that the home and garlow needed work towards improvement and that they would not pay \$35,000.00.

Sincerely,

Norma Jantz, GRI, CRS
Kirk & Cobb, Inc., REALTORS

SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4	COMP 5
*****	*****	*****	*****	*****	*****
PARCEL IDENTIFICATION					
ID	133-080-10	133-080-10	133-050-48	133-080-10	133-080-10
CARD OF CARD	27-005.000	18-003.000	11-013.000	15-007.000	14-028.000
PARCEL NO	0102	0707	8801	8704	8807
ST NUMBER	112/123.00	112/220.00	113/000	112/299.00	112/263.00
STREET	02426	01415	01922	02316	01904
NBHD/NBHD_GRP	1310/008	1310/008	1310/008	1310/008	1310/008
MODEL #					
CLASS	RU	RU	RU	RU	RU
LIVING UNITS					
LAND DESCRIPTION					
EFF-FRONTAGE	75	75	75	75	75
DEPTH	150	140	140	140	135
PRIMARY ACRES	0.24	0.24	0.24	0.24	0.20
DWELLING DESCRIPTION					
STORY HEIGHT	1.0	1.0	1.0	1.0	1.0
EXTERIOR WALL	ALUM/VINYL	FRAME	FRAME	FRAME	ALUM/VINYL
STYLE	RANCH	RANCH	RANCH	RANCH	RANCH
YR-BLT/REMOD	940/	945/	957/	957/	957/
BASEMENT	PART	CRAWL	CRAWL	PART	NONE
BR/FAM/LOT RM	03/0/05/1/1	02/0/04/2/0	03/1/06/1/0	03/0/05/1/0	03/1/06/1/1
HEAT	CENTRAL	CENTRAL	CENTRAL	CENTRAL/ATR	CENTRAL/ATR
FUEL/SYSTEM	G/WA	G/WA	G/WA	G/WA	G/WA
PHYSICAL COND	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE
REC ROOM AREA	0	0	0	0	0
FS ST./GR/MET	0	0	0	0	0
BSMT GAR CAP	0	0	0	0	0
FINISHED BSMT	0	0	0	0	0
GRADE/GRU	D+ FR	D+ FR	D+ FR	FR	C+FR
COST & DESIGN					
SELA	1,138	1,164	982	1,410	1,232
AREAS					
DET GARAGE	624	0	0	672	720
ATTACHED GAR	0	384	336	0	0
POOL AREA	0	0	0	0	0
DECK	0	0	0	0	0
OPEN PORCH	126	192	128	72	0
CLOSED PORCH	0	0	0	336	256
PRICING DATA					
BASE PRICE	\$53,500	\$54,150	\$38,280	\$48,640	\$52,530
ADDITION PTS	41	68	167	35	71
GRN FEAT PTS	0	0	0	0	0
RCN	\$43,770	\$46,190	\$44,220	\$37,360	\$49,930
STRENGTH GOOD	58%	58%	54%	58%	50%
DWELLING VALUE	\$27,500	\$27,700	\$20,500	\$21,800	\$25,100
TOTAL GRV	\$4,200	0	\$100	\$100	\$800
LAND VALUE	\$6,000	\$5,800	\$4,700	\$5,200	\$6,200
TOTAL VALUE	\$33,500	\$33,500	\$31,200	\$27,000	\$37,800
EVALUATION					
SALE DATE		07/87	01/88	07/86	04/87
SALE PRICE		\$29,500	\$23,500	\$29,900	\$27,500
SEA EC. ADJUST	\$70,698	\$70,698	\$70,698	\$70,698	\$70,698
ADJUSTED SALE		\$27,796	\$24,876	\$30,190	\$29,658
ADJUSTED		16	25	38	37
NOTE: ESTIMATE	27,578				
MARKET VALUE	\$28,800				
FLD CR. CDD	2				
INCORPORATED					

Handwritten notes and signatures:

- Large handwritten "2" in the middle of the table.
- Handwritten signature "AP" in the top right corner.
- Handwritten signature "AP" in the bottom right corner.
- Handwritten signature "AP" in the bottom right corner.

NOTICE OF PROPERTY VALUATION TAX YEAR 1989

THE REAPPRAISAL OF YOUR PROPERTY HAS BEEN COMPLETED BY K.S.A. 1987 SUPP. 79-1476. THIS LETTER IS YOUR OFFICIAL NOTIFICATION OF A CHANGE IN THE COUNTY APPRAISER'S ESTIMATE OF VALUE FOR YOUR PROPERTY IDENTIFIED BELOW.

AGREEMENT		HIGHLAND	
J K B PARTNERSHIP	PINECREST DR BLK 19 LOT 44 HIGHLAND		
HIGHLAND CREST #2	CREST NO 2		
LOT(S)	BLOCK		
CITY/TOWNSHIP			
	001	SEC 00	TWP 00 RNG 00

APPRAISED MARKET OR USE VALUE					ASSESSED VALUE
317 SE PINECREST DR	RU	4600	14600	19200	2300
0891341804019018000					
		4600	14600	19200	2300

ANY TAXPAYER MAY COMPLAIN OR APPEAL TO THE COUNTY APPRAISER FROM CLASSIFICATION OR APPRAISAL OF THE TAXPAYER'S PROPERTY BY GIVING NOTIFICATION OF SUCH DISSATISFACTION TO THE COUNTY APPRAISER WITHIN 18 DAYS OF THE MAILING OF THE VALUATION NOTICE. THE COUNTY APPRAISER OR THE APPRAISER'S DESIGNEE SHALL ARRANGE TO HOLD AN INFORMAL MEETING WITH THE AGGREIVED TAXPAYER WITH REFERENCE TO THE PROPERTY IN QUESTION.

IF YOU HAVE QUESTIONS OR WISH TO APPEAL, YOU MUST FIRST
CALL THE TAXPAYER SERVICE NUMBER BELOW.

(913) 267-7233

PLEASE READ THE EXPLANATION AND APPEAL INSTRUCTIONS ON THE
REVERSE SIDE OF THIS FORM.

MASP460		S.H. A. W. N. E. E		C. D. G. N. T. W. Y.		PAGE 1	
SUBJECT		COMP 1	COMP 2	COMP 3	COMP 4	COMP 5	
*****		*****	*****	*****	*****	*****	
PARCEL IDENTIFICATION							
ID	134-180-40	134-180-40	134-180-40	134-180-40	134-180-40	134-180-40	134-180-40
CARD/DF CARD	19-018,000	12-039,000	012,000	012,000	012,000	012,000	012,000
MAP RTG-NO	L10/555.00	L10/442.00	L10/250.00	L10/250.00	L10/157.00	L10/157.00	L10/021.00
ST NUMBER	00317	00500	00310	03023	00300	00300	003604
STREET	SEPINECREST D	SE34TH ST	SE33RD TER	SE17TH ST	SE14TH	SE14TH	SEHUMPHRI ST
NBHD/NBHD GRP	1340/009	1340/009	1340/009	1340/009	1340/009	1340/009	1340/009
CLASS	RU	RU	RU	RU	RU	RU	RU
LIVING UNITS							
LAND DESCRIPTION							
EFF-FRONTAGE	58	58	58	58	58	58	58
DEPTH	120	120	120	120	120	120	120
PRIMARY ACRES	0	0	0	0	0	0	0
DWELLING DESCRIPTION							
STORY HEIGHT	1.0	1.0	1.0	1.0	1.0	1.0	1.0
EXTERIOR WALL ASBESTOS	ASBESTOS	ASBESTOS	ASBESTOS	ASBESTOS	ASBESTOS	ASBESTOS	ASBESTOS
STYLE	RANCH	RANCH	RANCH	RANCH	RANCH	RANCH	RANCH
YR BLT/REMOD	953/	953/	953/	953/	953/	953/	953/
BASEMENT	NONE	CRAWL	NONE	NONE	NONE	NONE	NONE
BR/FAH/TOT/IRH	02/02/02/12	02/02/02/12	02/02/02/12	02/02/02/12	02/02/02/12	02/02/02/12	02/02/02/12
HEAT	NON-CENTRAL	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	NON-CENTRAL	NON-CENTRAL	CENTRAL
FUEL/SYSTEM	G/NO	G/WA	G/WA	G/WA	G/NO	G/NO	G/WA
PHYSICAL COND AVERAGE		AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE
REC ROOM/AREA							816
FP ST,OP/HCT							
BSMT GAR CAP							
FINISHED BSMT	0	0	0	0	0	0	0
GRADE/CDU	D+ FR	D+ FR	D+ FR	D+ FR	D+ FR	D+ FR	D+ FR
COST A DESIGN							
SFLA	792	792	792	792	792	792	816
AREAS							
DET GARAGE	0	0	0	0	0	0	0
ATTACHED GAR	0	240	0	0	0	0	0
POOL AREA	0	0	0	0	0	0	0
DECK	0	0	0	0	0	0	0
OPEN PORCH	0	0	0	0	21	0	0
CLOSED PORCH	0	0	0	0	0	0	0
PRICING DATA							
BASE PRICE	\$42,170	\$42,170	\$42,170	\$44,430	\$42,170	\$42,170	\$43,140
ADDITION PTS	0	34	13	0	2	0	0
OTL FEAT PTS	0	0	0	0	0	0	0
FCM	\$27,880	\$34,810	\$31,020	\$35,130	\$28,040	\$28,040	\$38,850
PERCENT GOOD	64%	66%	64%	64%	64%	64%	66%
DWELL'G VALUE	\$17,800	\$23,000	\$20,100	\$22,500	\$18,100	\$18,100	\$25,700
TOTAL GRAY	0	0	0	0	0	0	0
LAND VALUE	\$4,600	\$5,100	\$4,600	\$4,900	\$4,600	\$4,600	\$4,400
TOTAL VALUE	\$22,400	\$28,100	\$24,700	\$27,400	\$22,700	\$22,700	\$30,100
VALUATION							
SALE DATE		07/88	03/88	05/88	01/87	05/87	
SALE PRICE		\$23,560	\$22,300	\$22,500	\$24,500	\$22,000	
HRA ESTIMATE	\$23,412	\$28,792	\$25,756	\$28,299	\$23,575	\$30,152	
ADJUSTED SALE		\$18,117	\$19,956	\$17,613	\$24,337	\$15,260	
DISTANCE		5	5	15	16	12	
WGTD ESTIMATE	19,993						
MARKET VALUE	\$19,400						
FLD CNTRL COD							
INDICATOR							

NOTICE OF PROPERTY VALUATION TAX YEAR 1989

THE REAPPRAISAL OF YOUR PROPERTY HAS BEEN COMPLETED BY K.S.A. 1987 SUPP. 79-1476. THIS LETTER IS YOUR OFFICIAL NOTIFICATION OF A CHANGE IN THE COUNTY APPRAISER'S ESTIMATE OF VALUE FOR YOUR PROPERTY IDENTIFIED BELOW.

PROPERTY DESCRIPTION	
COPE STEVEN E & WILLIAM W	BRYANT ST BLK 10 LOT 4 HIGHLAND
HIGHLAND CREST #2	CREST NO 2
LOT(S)	BLOCK
CITY/TOWNSHIP	
001	SEC 00 TWP 00 RNG 00

APPRAISED MARKET OR USE VALUE					ASSESSED VALUE
3305 SE BRYANT ST	RU	4500	22300	26800	3220
0891341804002014000					
		4500	22300	26800	3220

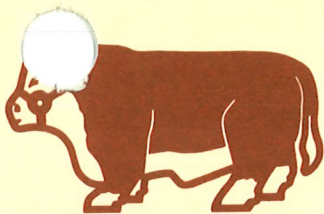
ANY TAXPAYER MAY COMPLAIN OR APPEAL TO THE COUNTY APPRAISER FROM CLASSIFICATION OR APPRAISAL OF THE TAXPAYER'S PROPERTY BY GIVING NOTIFICATION OF SUCH DISSATISFACTION TO THE COUNTY APPRAISER WITHIN 18 DAYS OF THE MAILING OF THE VALUATION NOTICE. THE COUNTY APPRAISER OR THE APPRAISER'S DESIGNEE SHALL ARRANGE TO HOLD AN INFORMAL MEETING WITH THE AGGRIEVED TAXPAYER WITH REFERENCE TO THE PROPERTY IN QUESTION.

IF YOU HAVE QUESTIONS OR WISH TO APPEAL, YOU MUST FIRST
CALL THE TAXPAYER SERVICE NUMBER BELOW.

(913) 267-7233

PLEASE READ THE EXPLANATION AND APPEAL INSTRUCTIONS ON THE
REVERSE SIDE OF THIS FORM.

SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4	COMP 5
PARCEL IDENTIFICATION					
ID	134-180-40	134-170-30	134-170-30	134-180-40	134-180-40
CARD/OF CARD	02-014.000	03-007.000	09-025.000	20-016.000	17-003.000
MAP RTG-NO	0101	8804	8806	8709	8805
ST NUMBER	110/313.00	111/544.00	111/348.00	110/350.00	110/423.00
STREET	SEBRYANT ST	SE33RD ST	SEMASSACHUSET	SEADAMS ST	SEIRVINGHAM S
NBHD/NBHD GRP	1340/009	1340/009	1340/009	1340/009	1340/009
MODEL #					
CLASS	RU	RU	RU	RU	RU
LIVING UNITS					
LAND DESCRIPTION					
EFF-FRONTAGE	60	53	50	50	58
DEPTH	117	121	120	120	120
PRIMARY ACRES	0.16	0.16	0.16	0.16	0.16
DWELLING DESCRIPTION					
STORY HEIGHT	1.0	1.0	1.0	1.0	1.0
EXTERIOR WALL	FRAME	FRAME	FRAME	FRAME	FRAME
STYLE	RANCH	RANCH	RANCH	RANCH	RANCH
YR_BLT/REMOD	953/	952/	953/	953/	955/
BASEMENT	NONE	CRAWL	NONE	CRAWL	FULL
BR/FAM/TOT RM	03/0/05/1/0	03/0/05/1/0	02/0/04/1/0	03/0/05/1/0	03/0/05/1/0
HEAT	CENTRAL	CENTRAL/AIR	CENTRAL	CENTRAL	CENTRAL
FUEL/SYSTEM	G/WA	G/WA	G/WA	G/WA	G/WA
PHYSICAL COND	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE
REC ROOM AREA	0	0	0	0	0
FP ST, OF/MET	/	/	/	/	/
BSMT CAR CAP	0	0	0	0	0
FINISHED BSMT	0	0	0	0	0
GRADE/CDU	D+ FR	D+ FR	D+ FR	D+ FR	D+ FR
COST & DESIGN					
SELA	928	902	940	864	964
AREAS					
DET GARAGE	0	0	0	0	0
ATTACHED GAR	304	0	300	0	0
POOL AREA	0	0	0	0	0
DECK	0	0	0	0	0
OPEN PORCH	0	16	0	98	0
CLOSET PORCH	0	0	0	0	0
PRICING DATA					
BASE PRICE	\$18,700	\$10,000	\$15,700	\$17,370	\$11,430
ADDITION FIS	40	2	65	0	0
OFFICER FIS	0	0	0	0	0
REN	\$31,980	\$11,950	\$36,250	\$34,180	\$20,100
PROPERTY GOOD	54%	53%	56%	54%	54%
DWELLING VALUE	\$22,400	\$21,400	\$24,100	\$22,400	\$20,000
TOTAL GRAY	\$0	\$0	\$100	\$100	\$0
LAND VALUE	\$4,500	\$4,600	\$4,400	\$4,600	\$4,600
TOTAL VALUE	\$26,900	\$27,000	\$28,500	\$27,000	\$27,400
VALUATION					
SALE DATE		04/88	03/88	09/87	05/88
SALE PRICE		\$29,950	\$23,500	\$23,000	\$22,500
MRA ESTIMATE	\$26,796	\$27,001	\$27,924	\$26,222	\$28,222
ADJUSTED SALE		\$29,746	\$22,302	\$23,574	\$20,998
DISTANCE		7	11	13	13
MGTD ESTIMATE	24,837				
MARKET VALUE	25,100				
FLD CNTRL COD					
INDICATOR					



**SIRLOIN[®]
STOCKADE**

TESTIMONY CONCERNING SCR 1617

I AM JOHN HENDRICKS, CONTROLLER FOR SIRLOIN STOCKADE RESTAURANTS.

I AM HERE TODAY REPRESENTING KANSANS RE-APPRAISING CLASSIFICATION,
THE KANSAS RESTAURANT ASSOCIATION AND SIRLOIN STOCKADE.

I WOULD FIRST LIKE TO THANK YOU, MR. CHAIRMAN, FOR ALLOWING
MYSELF AND OTHER CONCERNED TAXPAYERS THE OPPORTUNITY TO TESTIFY ON
THIS RESOLUTION.

ON MARCH 1, I TESTIFIED BEFORE THE HOUSE TAXATION COMMITTEE,
AND EXPLAINED THE ECONOMIC IMPACT THAT CLASSIFICATION WAS GOING TO
HAVE ON OUR BUSINESS. SINCE THAT TIME, WE HAVE RECEIVED ALL BUT ONE
OF OUR APPRAISAL NOTICES, LEAVING THE STORY MUCH THE SAME. FOLLOWING
IS A TABLE SHOWING THE IMPACT:

<u>LOCATION</u>	<u>1989 ASSESSED VALUE</u>	<u>1988 ASSESSED VALUE</u>	<u>PERCENTAGE INCREASE</u>	<u>1989 ESTIMATED TAXES</u>	<u>1988 ACTUAL TAXES</u>	<u>PERCENTAGE INCREASE</u>
RENO	105,570	41,940	151.72%	12,726	7,148	78.04%
MCPHERSON	607,500	270,335	124.72%	64,085	38,415	66.82%
SALINE	94,050	20,240	364.67%	8,765	3,089	183.73%
BUTLER	86,790	18,955	357.87%	10,261	3,420	200.03%
LYON	80,640	30,385	165.39%	11,140	4,835	130.41%
HARVEY	145,860	31,480	363.34%	18,804	5,482	243.02%
FRANKLIN	168,300	33,885	396.68%	19,636	5,683	245.51%
TOTAL	1,288,710	447,220	188.16%	145,418	68,072	113.62%

IT HAS BEEN SUGGESTED THAT UNDER CLASSIFICATION, THE REMOVAL OF INVENTORY FROM THE TAX ROLLS WILL SIGNIFICANTLY IMPACT THE AMOUNT OF TAXES COMPANIES WILL PAY. THIS SUGGESTION MAY BE RELEVANT FOR LARGE RETAIL AND MANUFACTURING COMPANIES. HOWEVER, FOR THE SMALL ORGANIZATIONS, THIS COULDN'T BE FURTHER FROM THE TRUTH. FOLLOWING IS A TABLE WHICH SHOWS HOW MUCH OUR TAXES WILL INCREASE, EVEN WITH THE REMOVAL OF INVENTORY:

<u>LOCATION</u>	<u>1989 ESTIMATED TAXES</u>	<u>1988 REAL ESTATE INVENTORY TAX</u>	<u>PERCENTAGE INCREASE</u>
RENO	12,726	7,478	70.19%
MCPHERSON	64,085	38,969	64.45%
SALINE	8,765	3,385	158.96%
BUTLER	10,261	3,829	167.97%
LYON	11,140	4,835	130.41%
HARVEY	18,804	5,759	226.52%
FRANKLIN	<u>19,636</u>	<u>5,891</u>	<u>233.34%</u>
TOTAL	145,418	70,145	107.31%

I WOULD LIKE TO ADD HOWEVER, THAT OUR ORGANIZATIONS DO NOT ADVOCATE THE PLACING OF INVENTORY BACK ON THE TAX ROLLS.

MANY LEGISLATORS HAVE EXPRESSED THE OPINION THAT ANY INCREASES IN TAXES WILL BE TAKEN CARE OF THRU THE RE-APPRAISAL AND HEARING PROCESS. THE ONLY CHANGE THAT CAN BE MADE IS TO REDUCE THE MARKET VALUE. HOWEVER, TO KEEP THE TAX INCREASE AT A REASONABLE LEVEL, THE MARKET VALUES WOULD NEED TO DROP SIGNIFICANTLY. IF COMMERCIAL VALUES WERE TO DECREASE EXCESSIVELY, RESIDENTAL PROPERTY MUST BE DECREASED BY A SIMILAR AMOUNT. THE END RESULT WILL BE NO CHANGE IN THE AMOUNT OF TAXES.

IT HAS BEEN PUBLISHED THAT GOVERNOR HAYDEN DOES NOT SUPPORT A CHANGE IN THE CLASSIFICATION SYSTEM. HE FEELS THAT ANY INEQUITIES CAN BE TAKEN CARE OF IN THE NEXT LEGISLATIVE SESSION. IN REALITY, MANY OF THE ORGANIZATIONS WHICH EXPERIENCE THESE INEQUITIES WILL NOT BE HERE NEXT YEAR TO PARTICIPATE IN THE SOLUTION.

AS AN EXAMPLE, WE RECENTLY CLOSED A RESTAURANT IN EMPORIA. THIS UNIT HAD BEEN OPEN LESS THAN 3 YEARS AND HAD LOST SEVERAL THOUSAND DOLLARS. IN THE LAST 6-12 MONTHS, WE HAD SEEN A TURN-AROUND IN BUSINESS, AND BEGAN EXPERIENCING A POSITIVE CASH FLOW. WHEN WE RECEIVED OUR APPRAISAL NOTICE, AND ESTIMATED THE TAXES, WE KNEW THAT IT WOULD BE NEXT TO IMPOSSIBLE TO MAKE A PROFIT FOR SEVERAL MORE YEARS.

WHEN THE CLASSIFICATION ADMENDMENT WAS PUT TO A VOTE, MOST PEOPLE, INCLUDING MYSELF, WERE IGNORANT TO THE DEVASTATING ECONOMIC IMPACT IT WOULD CAUSE TO "MAIN STREET KANSAS." NOW IS THE TIME FOR EACH OF YOU TO HELP CORRECT A SERIOUS MISTAKE. LET'S ALLOW THE CITIZENS OF THE GREAT STATE OF KANSAS TO MAKE A DECISION ON THE CLASSIFICATION AMENDMENT. IF THEY APPROVE OF THE MORATORIUM, THEY ARE CONVEYING A VERY CLEAR MESSAGE TO THEIR ELECTED OFFICIALS THAT THEY ARE CONCERNED ABOUT THE FUTURE ECONOMIC GROWTH OF OUR STATE.

I CALL UPON EACH OF YOU TO HELP KEEP KANSAS A PROGRESSIVE STATE!



KANSAS RESTAURANT ASSOCIATION

359 SOUTH HYDRAULIC • P.O. BOX 235 • WICHITA, KANSAS 67201 • (316) 267-8383

MY NAME IS GEORGE PUCKETT, AND I REPRESENT THE KANSAS RESTAURANT ASSOCIATION, A STATEWIDE GROUP OF APPROXIMATELY 950 KANSAS FOODSERVICE AND HOSPITALITY INDUSTRY BUSINESSES. THE KRA APPRECIATES THE COMMITTEE'S CONSIDERATION BY ALLOWING ^{SEP 16/17} ~~SEP 16/17~~ TO BE HEARD TODAY, AND ~~CONTINUES TO~~ SUPPORTS THE RESOLUTION. THE KRA ALSO MAINTAINS ITS POSITION THAT IT WAS NOT THE FAULT OF THE KANSAS LEGISLATORS THAT REAPPRAISAL AND CLASSIFICATION PASSED IN THE MANNER IT DID, BUT THAT MATTERS HAD TO MOVE QUICKLY DUE TO PRESSURES THAT EXISTED AT THE TIME. HOWEVER, IN LIGHT OF THE FACT THAT THE CIRCUIT BREAKER BILLS MEAN WELL, BUT HAVE NOT SOLVED THE UNFAIR TAX BURDEN, THE ONLY LOGICAL SOLUTION CONTINUES TO BE THROUGH A MORATORIUM... TO SIMPLY STOP THE CLOCK, AND USE THE COMMON SENSE APPROACH OF WAITING FOR ALL THE NUMBERS BEFORE A PROPER ANALYSIS OF CLASSIFICATION CAN BE MADE. THE KRA DOES NOT PROPOSE ANY CHANGES IN THE AMENDMENT AT THIS TIME, BUT DOES FEEL A DEEP MORAL OBLIGATION TO SUPPORT THOSE IN NEED OF A WORKABLE SOLUTION.

A GREAT NUMBER OF KANSAS BUSINESSMEN AND BUSINESSWOMEN SUPPORTED THE REAPPRAISAL AND CLASSIFICATION AMENDMENT AND VOTED "YES," IN 1986, TO HELP OTHERS THAT THEY KNEW WERE OVERBURDENED WITH TAXES IN A TIME OF ECONOMIC HARDSHIP. MANY ESPECIALLY FELT COMPASSION FOR OUR KANSAS FARMERS. IN ADDITION, MANY ALSO UNDERSTOOD THERE WERE SOME MAJOR TAX PROBLEMS WITH THE LARGE CORPORATIONS THAT HAD TO BE CORRECTED IN ORDER TO PROMOTE CERTAIN TYPES OF ECONOMIC DEVELOPMENT IN OUR STATE. UNFORTUNATELY, HINDSIGHT BEING 20/20, IT IS NOW EVIDENT THAT THE SMALL BUSINESS INTERESTS, WHICH MAKES UP OUR "MAIN STREET KANSAS," AND THE CONSEQUENCES THEY MUST NOW FACE WERE NEVER PROPERLY REPRESENTED, OR AT

"...Promoting Excellence in the Foodservice and Hospitality Industry Since 1933"

Attachment 9

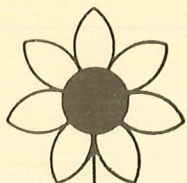
Senate Assessment and Taxation
Tuesday, March 21, 1989

BEST THE CONSEQUENCES FOR THEM WERE NOT UNDERSTOOD, OR WE WOULD NOT BE IN THE MESS WE ARE IN TODAY. THIS IS COUPLED WITH THE FACT THAT NO ONE IN THEIR WILDEST DREAM EVER IMAGINED SMALL BUSINESSES WOULD BE LOOKING AT POTENTIAL TAX INCREASES OF 150, 200, 300, 400 PER CENT, AND EVEN HIGHER INCREASES FROM THAT PAID IN PREVIOUS YEARS. THESE HARD FACTS NOW FACE HUNDREDS OF KANSAS BUSINESSES, THREATENING NOT ONLY THE VERY EXISTENCE OF MANY STORES WORKING ON A NARROW PROFIT MARGIN, BUT THE LIVELIHOODS OF THE THOUSANDS OF KANSANS THEY EMPLOY, AS WELL. THE RESTAURANT BUSINESS, AND OTHER STATE BUSINESSES COVERED BY FEDERAL MINIMUM WAGE WERE ALREADY "REELING" FROM TRYING TO FIGURE OUT HOW TO MAINTAIN THE SAME NUMBER OF EMPLOYEES ON THE SAME ANNUAL INCOME, IN ANTICIPATION OF THE PROPOSED INCREASE IN FEDERAL MINIMUM WAGE BILLS, NOW MOVING VERY AGRESSIVELY THROUGH THE 101ST SESSION OF THE UNITED STATES CONGRESS. NOW THEY ALSO HAVE THIS TO DEAL WITH.

OTHER PRIMARY REASONS OUR MEMBERS ARE SUPPORTING A MORATORIUM ARE DUE TO THE RADICAL VARIANCE IN APPRAISALS OF SIMILAR PROPERTIES, AND THE UNREALISTICALLY HIGH MARKET VALUE APPRAISALS FOR PROPERTIES THAT WOULD NOT SELL FOR ANYWHERE NEAR THE APPRAISED VALUE ESTABLISHED BY THE APPRAISER'S OFFICES. ANOTHER BIG PROBLEM WE ARE FACING IS THE INCONSISTENCY OF THE MERCHANT'S INVENTORY TAX EXEMPTION. MOST OPERATORS BELIEVED THEIR RESTAURANT INVENTORIES, ALTHOUGH MANY ARE SMALL, WERE EXEMPT FROM TAXES. HOWEVER, NOW IT APPEARS EACH COUNTY APPRAISERS OFFICE IS INTERPRETING THE NEW LAW DIFFERENTLY. FOR EXAMPLE, THE SHAWNEE COUNTY APPRAISER'S OFFICE NOTIFIED RESTAURANTS LAST MONTH, IN THAT COUNTY, THAT FOOD INVENTORIES WERE SUPPLIES AND NOT INVENTORIES, AND THEREFORE WERE NOT EXEMPT FROM TAXES. THANKS TO THE DIRECTOR OF VALUATION FOR THE STATE DEPARTMENT OF REVENUE, WE GOT AN INTERPRETATION AND THOUGHT THE MATTER HAD BEEN CORRECTED. HIS OFFICE NOTIFIED ALL COUNTY APPRAISERS OFFICES THAT, (quote) "FOOD

STOCKS IN EATING ESTABLISHMENTS ARE MANUFACTURERS' INVENTORY, AND THEREFORE, EXEMPT FROM ALL PROPERTY OR AD VALOREM TAXES."... FOUR DAYS AGO, A DAIRY QUEEN OWNER IN SEDGWICK COUNTY CALLED THE KRA OFFICE, SAYING HE HAD BEEN NOTIFIED BY THE SEDGWICK COUNTY APPRAISER'S OFFICE THAT THEY HAD INTERPRETED THE LETTER FROM THE DEPARTMENT OF REVENUE TO MEAN ONLY THE FOOD YOU "PUT IN YOUR MOUTH" WAS EXEMPT, THEREFORE, ALL OF HIS DISPOSABLE PAPER CUPS AND OTHER PAPER GOODS, WHICH MAKE UP THE BULK OF HIS INVENTORY "DO NOT COUNT," AND HE IS TO PAY TAXES ON THEM. I ALSO MENTION THIS EXAMPLE BECAUSE SEVERAL LEGISLATORS HAVE MADE A POINT IN SAYING THAT THE INVENTORY TAX EXEMPTION WILL BE A REAL NICE THING, DESPITE THE RESTAURANT OWNER'S REAL ESTATE TAXES GOING UP. THIS, OF COURSE, AS OPERATORS KNOW, IS COMPARING APPLES AND ORANGES IN THAT WE ARE TALKING TWO COMPLETELY DIFFERENT SETS OF TAX DOLLARS.

THE "DON'T WORRY,.. EVERYTHING WILL BE OKAY," CONCEPT REFLECTED BY THOSE WHO MIGHT WANT TO INDICATE, "THINGS CAN BE WORKED OUT NEXT YEAR IF THERE IS A PROBLEM," MUST NOW FACE THE REALITY THIS IS BEING SAID TO MANY OF THE VERY SAME BUSINESS MEN AND WOMEN WHO VOTED "YES" IN 1986, BECAUSE THEY WERE TOLD THIS WAS THE "FAIR AND PROGRESSIVE THING TO DO FOR OUR STATE ECONOMY." NOW, THESE SAME BUSINESSPEOPLE MUST RALLY AT THE STATEHOUSE TODAY TO PROTECT THEIR VERY EXISTENCE IN SOME CASES. THESE INDIVIDUALS WILL NO LONGER ACCEPT THE "TRUST ME" APPROACH AND HAVE REASON TO FEAR THE CONSEQUENCES OF LETTING THIS MATTER RIDE FOR A YEAR. IN OTHER WORDS, THEY ARE SAYING, "NO, THANK YOU. WE WANT THE MATTER SETTLED, NOW,... THIS SESSION!" AND, THEY ARE TURNING TO THEIR ELECTED LEADERSHIP FOR HELP IN THIS VERY URGENT MATTER."



HOME BUILDERS ASSOCIATION OF KANSAS, INC.

Executive Director
JANET J. STUBBS

OFFICERS

President

ROBERT HOGUE
3330 S.W. Maupin Ct.
Topeka, Ks. 66614
913-273-8123

Vice President

JIM MINER
6606 West Central
Wichita, Ks. 67212
316-942-1891

Treasurer

JIM STRAWN
P.O. Box 1361
Hutchinson, Ks. 67504
316-662-7152

Secretary

ELTON PARSONS
3500 North Rock Rd.
Bldg. 100
Wichita, Ks. 67226
316-686-7451

H.B.A. ASSOCIATIONS

Central Kansas
Dodge City
Hutchinson
Manhattan
Montgomery County
Pittsburg
Salina
Topeka
Wichita

PAST PRESIDENTS

Lee Haworth 1965 & 1970
Warren Schmidt 1966
Mel Clingan 1967
Ken Murrow 1968
Roger Harter 1969
Dick Mika 1971-72
Terry Messing 1973-74
Denis C. Stewart 1975-76
Jerry D. Andrews 1977
R. Bradley Taylor 1978
Joel M. Pollack 1979
Richard H. Bassett 1980
John W. McKay 1981
Donald L. Tasker 1982
Frank A. Stuckey 1983
Harold Warner, Jr. 1984
Joe Pashman 1985
Jay Schrock 1986
Richard Hill 1987
M.S. Mitchell 1988

SENATE ASSESSMENT & TAXATION COMMITTEE

TESTIMONY ON
SCR 1617
MARCH 21, 1989

MR. CHAIRMAN AND MEMBERS OF THE COMMITTEE:

The Home Builders Association of Kansas adds its support to the expressions of concern regarding the effects of Classification on the commercial property in the State of Kansas.

SCR 1617, if approved, would delay Classification for 2 years giving Kansas the opportunity to evaluate the data obtained through reappraisal.

This was the position of the HBA of Kansas when the Reappraisal and Classification issue was debated and passed. We continue to believe it is a responsible practice to make decisions based upon factual information, rather than speculation, regarding the effect of the actions taken to significantly narrow the tax base, as well as shift the burden of responsibility.

Coupled with concern for Kansas business owners is concern for Kansas homeowners. Increased taxes on real property reduces the affordability of housing.

Actions taken in recent years to narrow the tax base has left the owners of real property bearing the brunt of the tax burden in Kansas. If a moratorium is approved in order to evaluate the data prior to implementation of classification, we would recommend a broad review of all tax legislation approved which authorizes tax exemptions.

Attachment 10

Senate Assessment and Taxation
Tuesday, March 21, 1989





DATE: March 21, 1989
TO: Senate Assessment and Taxation Committee
FROM: George Barbee, CAE
Executive Director
RE: SCR-1617

Mr. Chairman and members of the committee, my name is George Barbee, President of Barbee & Associates and I am appearing today as Executive Director of the Kansas Lodging Association.

The Kansas Lodging Association's membership represents approximately 160 properties which number about 10,000 Kansas Hotel and Motel rooms.

In the past few weeks, our members have been telephoning the Kansas Lodging Association office and announcing that their new property appraisal figures have arrived. They are using the Department of Revenue mill levy estimates for 1989 and are calculating new taxes as high as 700 percent of their 1988 tax. Two hundred percent seems to be the most common figure.

You have heard and will hear more about how unfair this tax shift is to the commercial property owners. So, I will not go into a great deal of additional detail about reappraisal and classification but let me give you a case review of a motel tax increase and how grossly unfair is this tax shift.

A typical motel on Interstate 135 between Wichita and Salina reported the following:

The motel has 81 rooms and the property tax for 1988 was \$27,878.00. This is property tax only and does not include the sales tax and other taxes in the cost of preparing and renting rooms. The anticipated increases due to the new appraisal and the 30 percent classification is only 103 percent in this case. That is an additional \$28,942.00 in taxes. So, property taxes are going from \$27,878.00 to \$56,820.00.

The assumption is that this is a large increase, but the local owners and operators can just pass this through to the transient customer. Let's look at that assumption.

The room rate for a single is \$28.00. Back east the same room is priced at \$50.00 and more. But, here in Kansas the competition is fierce. The low price of crude oil has had a detrimental effect on Kansas hotel and motel business. Lack of exploration, drilling and well workover has caused fewer rooms to be sold in Kansas to the oil industry.

Attachment 11
Senate Assessment and Taxation
Tuesday, March 21, 1989

The ag prices have been so bad, so long, that the implement, chemical and seed salesmen have resorted to telephone sales in lieu of personal contact.

Highway funds are depleted to the point that commercial guests from contractors are limited.

Add to this loss the fact that air travel and recreational vehicles have decreased family vacation travel by automobile.

So, \$28.00 is the maximum rate that can be charged for this room. Even at that rate all 81 rooms are not rented each night. Our association information shows an occupancy rate of about thirty-seven percent (37%) in western Kansas. But lets say our rate on Interstate 135 for occupancy is fifty percent (50%). We rent about 40 rooms per night, per year, in this motel. We are open 365 days per year so that is 14,600 rooms per year.

Now remember, the objective of this exercise was to find \$28,942.00 in additional revenue for 1989. In order to obtain that, we must add \$2.00 per room just to break even.

This locally owned and operated motel has no recourse but to raise rates and be less competitive in a tight market.

Some hotel chains have a broader base within which they can spread this cost, causing smaller increases per property nationwide. The independently owned and operated lodging property does not have this advantage. Raising rates to cover the entire cost is their only alternative and this will place them in an unfair and uncompetitive position.

Our members are begging for help from you.

SCR-1617 would place a moratorium on implementing the use of the new appraisal figures in the classification amendment until it is known what revenues could be produced from the new tax appraisals. Having that information would be the prerequisite step to revisiting the classification figures in the constitutional amendment; and in establishing a more reasonable figure for commercial property.

We sincerely appreciate you having this hearing today so that we can ask for your help. We respectfully request that you act favorably on SCR-1617.

ARROWHEAD MINI STORAGE
3420 West 8th
Wichita, Kansas 67203

March 21, 1989

Senate Assessment & Taxation Committee

Honorable Members of The House Taxation Committee:

My Name is Shirley Pointer. I and my husband reside at 1235 Van View Court, Wichita, Kansas. I am here representing myself and my husband, Johnie as private citizens and business owners. We are here to support ~~S C R 5013~~ *1611* I would like to say at this point that the passage of this bill will at least buy some time to give those of you courageous enough to author a bill to repeal this bad law.

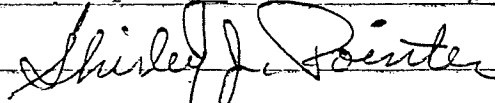
We are an owner of Northcutt trailer and Equipment Inc. and Arrowhead Mini Storage.

The reappraisalment of my storage facility will triple my taxes. In the storage business there is no way I could possibly pass on this amount of expenses to my tenants. Our facility was built in 1984 and our appraisalment was made at that time. Our taxes have increased greatly every year since it was built.

My business supports two employees, a security patrol co. and various maintenance people. We feel we are an asset to our community.

Please help us by supporting ~~S C R 5013~~ *1611*

Respectfully Submitted,



Shirley J. Pointer

Attachment 12
Senate Assessment and Taxation
Tuesday, March 21, 1989

NORTHCUTT TRAILER & EQUIPMENT INC.
5055 North Broadway
Wichita, Kansas 67219

COPY

March 21, 1989

Honorable Members Senate Assessment & Taxation Committee

Honorable Members of The House Taxation Committee: HCR 5013

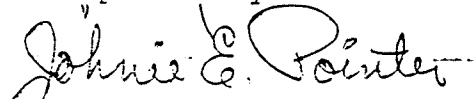
My name is Johnnie E. Pointer. I and my wife, Shirley, live at 1235 Van View Court, Wichita, Kansas. I am here representing myself and my wife as private citizens and business owners. We are here to support SCR ~~5013~~ 1611 I would also like to say that I am totally against reappraisal for higher taxes, period. We were told that higher sales taxes would take care of this. Then it was the lottery and racing and liquor by the drink. After you got your programs in place it still isn't enough. I would suggest you learn to live on a budget like the rest of us.

My wife and I own two businesses of which you have proposed to double and triple our taxes. I am an owner of Northcutt Trailer and Equipment Inc., also Arrowhead Mini Storage. Northcutt employs over a hundred people in various positions as office-staff, sales, parts and service. We have three shops in North Wichita with great potential for expansion. We as great consumers of many goods are also a great boon to many other businesses. We feel we are a definite asset to North Wichita. Granted, we are not a Boeing, (etc.) and I feel their tax bill should not be passed on to us.

For every profit dollar we make, half of it goes to State and Federal. Now with reappraisal you apparently want the rest of it. With all the government agencies rules and restrictions that is imposed on business—who needs the hassle of it all unless it is truly profitable. Also, I might add as the tax is being passed on to the truckers from every aspect the cost of everything we consume will be greatly increased. I feel for my employees sake as well as my own that the reappraisal of taxes as it stands could be the start of the elimination of small businesses such as my own, which would be a disaster for our community and State economy.

Ladies and gentleman I would not discount the fact that the good people of Kansas could certainly vote people as yourselves out of office if the correct action is not taken on this matter.

Respectfully Submitted



Johnnie E. Pointer

Attachment 13
Senate Assessment and Taxation
Tuesday, March 21, 1989

Rep. Debra Schaaf - spoke strongly to amend & kill the Reassessment bill because she said it would kill the State economy.

Rep. Baker spoke about tax burden it would put on the Derby & Wichita school systems & small business

Karen France spoke to amend & have a fair reclassification - Board of Realtors. Encourages business lay off & eliminating small business & private home owners.

Lodging Assoc. - cal. 700% of their 1989 tax low end 200%. Showing unfairness according to location.

* Mine went from assessed val. 33,000 to \$112,000

Restaurant Assoc. threatening very existence of the restaurant Assoc. - stupid laws as to exemptions.

Spokesman for farmers - Not to say they shouldn't pay their fair share - they think they should - but lets get real about what we are doing - killing Main St. Ks.

Yany. Owner of Berline Chevrolet in Mulvane
Extreme Inequities in appraisals - land values too high - The element of the unknown for residents & businesses. Small business represents 90% in Ks.

Ken Carpenter - attorney in Topeka - owns his office Building now much to his dismay - Went from \$7,000 to \$14,000.

Pat Egan - Derby - complaining of uncert. they have acted without any basis to back up anything.

Keith Hanson of Wichita - Rest. owner 4,000 - increase 55% - it kills off service orientated business

AMERICAN SMALL ENGINE REPAIR
1622 East 39th St. North
Wichita, Kansas 67219
Phone 316-838-0389

COPY

March 21, 1989

Senate ~~ASSESSMENT & Taxation~~

Honorable members of The ~~House Taxation~~ Committee:

My name is Chreri L. Preston, I live at 1622 E. 39th St. No. Wichita, Kansas. I am here representing myself and my husband, J. Lewis Preston.

Together we are the sole proprietors of American Small Engine Repair, a lawn mower and tiller repair shop in North Wichita.

I am here to ask that you pass ^{SCR 1611} ~~HCR 5013~~, not in as much that I think this ~~HCR 5013~~ is the answer to our tax problem, but it is certainly a place to start.

My husband and I are wondering if in fact it will be profitable to own a small business if taxation is going to be 30% on all income producing real property and it's structures as well as the business blue sky.

Home owning will be a thing of the past for most elderly and others on a fixed income. Real estate will bottom out and our state will be divided into two classes of people, the very rich and the poor.

How are we to live? How will you? We, the working middle class are your bread basket and you people and those before you, have authored and passed bills that will put us out of business which in turn will put our employees out of work and on welfare.

Low income housing is scarce and reappraisal will make it non existant.

Something must be done before it is too late. Someone must have the courage to author new legislation to repeal this bad law.

Ladies and gentlemen of this committee you are my representation in Topeka, I ask now that you consider what I have said and I would appreciate knowing if I can be of Help to you in changing this law

In the meantime please pass ^{SCR 1611} ~~HCR 5013~~.

Respectfully, Submitted

Mrs. Cheri L. Preston

Mrs. Cheri L. Preston

Attachment 14

Senate Assessment and Taxation

Tuesday, March 21, 1989