

THE LAWRENCE, KANSAS, JOURNAL-WORLD

June 11, 1940

Dear Don:

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Y Under date of March 13th I received a receipt from the treasurer for the taxes on Lot 5, Section 29, Township 134, Range 29, School District 26, valuation \$915, total tax paid \$117.51.

When we paid the tax October 11, 1939, the total tax on the property, which at that time was valued at \$681, was \$76.77. There was a penalty of \$2.69 which I absorbed because of my negligence in taking care of it on time. I divided the \$76.77 as follows: Dolph's improvements \$23.67, W. C. S.'s improvements \$23.68 and the total land tax I divided Dolph one-fourth \$7.35, Simons three-eighths at \$11.04 and Don three-eighths at \$11.03. At that time there was no improvement tax for Don as his property was incomplete and was not placed on the rolls.

The valuation shown for the 1940 tax was \$915, which was an increase of \$234 over the tax of the year previous and which doubtless was the amount at which Don's improvements were assessed. Dividing the land tax this year the same as we did last year, it would make Dolph's tax: Land \$7.35, Improvements \$23.67; W. C. S.'s tax: Land \$11.04, Improvements \$23.68; Don's tax: Land \$11.03, Improvements \$40.74, which would make Don's tax \$17.05 more than mine and probably represents the difference in value between my cottage and Don's house, tenant house, etc.

The bill has been paid, but the receipt came in while Dolph was sick and about the time that Pat was laid off too, so that I was too busy to give it attention. Now if this division is satisfactory, all well and good, and if it isn't, I will be very glad to have you set me right so we will know where we are. Last year I must have written in to find out how much was the land tax and how much the improvement tax or otherwise I would not have been able to make the division as I did last year.

Dolph and Marie and their two fine boys left this afternoon and will doubtless be at Gull Lake by tomorrow evening, probably before this letter is received by you. I hope you will have a splendid time and Certie and I both appreciate what you and Grayce